

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
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MAXIMUS
Allocated Costs By Department

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Detail

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP INSURANCE
LEGISLATURE	506,890	0	0	0	0	0	0
JUDICIARY	46,867	0	0	0	0	0	0
GOVERNOR	26,374	12,065	5,977	0	0	0	0
LT. GOVERNOR	9,495	0	0	0	0	0	0
AUDITOR	46,597	7,997	4,846	0	0	0	0
ATTORNEY GENERAL	74,457	0	21,439	0	0	0	0
AGRICULTURE	0	0	47,160	0	41,785	0	0
INSURANCE	145,798	2,988	11,466	0	0	0	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	154,399	560	10,104	49,750	0	0	0
EDUCATION	0	147,177	15,924	0	8,360	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	22,829	77,472	8,192	3,795	47,245	0	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	0	88,207	6,136	0	0	0	0
MENTAL HEALTH	0	51,057	14,944	133,994	0	0	0
NATURAL RESOURCES	11,216	20,201	69,307	0	0	0	0
PUBLIC SAFETY	57,266	181,693	17,162	0	0	0	0
SOCIAL SERVICES	134,480	266,381	250,911	239,826	0	0	0
CORRECTIONS	0	30,837	0	0	95,061	0	0
ALL OTHER	204,167	9,906	11,978	4,196	442,659	41,693	683
SubTotal	1,440,835	896,541	495,546	431,561	635,110	41,693	683
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	1,440,835	896,541	495,546	431,561	635,110	41,693	683

MAXIMUS
Allocated Costs By Department

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Detail

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY
LEGISLATURE	0	0	36,913	0	550	0	0
JUDICIARY	0	0	1,186,383	0	3,249	0	0
GOVERNOR	0	0	25,324	0	25	56,351	0
LT. GOVERNOR	0	0	0	0	5	9,221	0
AUDITOR	0	0	158	0	95	0	0
ATTORNEY GENERAL	0	0	93,338	0	335	0	0
AGRICULTURE	0	0	96,169	0	386	0	0
INSURANCE	0	0	4,838	0	784	0	0
CONSERVATION	0	0	0	0	1,641	0	0
ECONOMIC DEVELOPMENT	0	0	126,299	0	1,223	0	0
EDUCATION	0	0	930,123	0	1,990	0	0
HIGHER EDUCATION	0	0	556	0	165	0	0
HEALTH	0	0	189,738	0	1,437	0	0
HIGHWAYS	0	0	0	0	5,393	0	0
LABOR	0	0	236,036	0	686	0	0
MENTAL HEALTH	0	0	5,456,431	0	7,366	0	0
NATURAL RESOURCES	0	0	322,479	0	1,559	0	0
PUBLIC SAFETY	0	0	1,029,971	0	97,147	0	0
SOCIAL SERVICES	0	0	2,282,685	0	6,481	0	0
CORRECTIONS	0	0	6,059,506	0	8,403	0	0
ALL OTHER	143	0	1,924,299	0	11,135	791,483	72,407,114
SubTotal	143	0	20,001,246	0	150,055	857,055	72,407,114
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	143	0	20,001,246	0	150,055	857,055	72,407,114

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUDGET AND PLANNING	ACCOUNTING	PERSONNEL	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE
LEGISLATURE	0	23,925	0	0	8,393	953	19,816
JUDICIARY	35,367	109,594	0	0	49,700	4,445	475,218
GOVERNOR	61,431	1,627	0	6	378	64	1,162
LT. GOVERNOR	7,880	381	0	961	80	15	2,186
AUDITOR	19,067	3,969	0	641	1,456	159	30,458
ATTORNEY GENERAL	6,150	20,804	0	3,318	5,079	813	654,679
AGRICULTURE	46,054	34,048	26,318	6,221	5,355	1,300	18,883
INSURANCE	38,749	8,094	12,155	3,193	2,201	318	167,810
CONSERVATION	6,727	120,708	0	48,929	25,108	4,663	10,184
ECONOMIC DEVELOPMENT	45,246	74,987	106,578	57,964	18,389	2,898	47,935
EDUCATION	91,916	389,459	0	180,828	30,428	14,595	92,108
HIGHER EDUCATION	66,313	6,904	0	27,735	665	261	21,773
HEALTH	42,633	220,397	166,848	176,913	21,520	8,326	242,058
HIGHWAYS	62,430	505,305	0	0	82,502	19,356	34,143
LABOR	39,058	67,282	77,849	3,959	10,467	2,571	241,156
MENTAL HEALTH	73,425	284,583	774,172	172,479	110,086	11,437	101,893
NATURAL RESOURCES	59,701	125,277	155,598	35,195	23,630	4,822	148,849
PUBLIC SAFETY	83,497	178,478	226,215	154,280	57,875	7,088	203,527
SOCIAL SERVICES	177,606	378,318	806,617	325,777	98,060	33,325	553,794
CORRECTIONS	56,587	349,111	1,083,356	483,220	127,697	13,999	633,639
ALL OTHER	1,015,163	119,812	249,574	3,216,972	10,856,831	3,783,213	47,010,389
SubTotal	2,035,000	3,023,063	3,685,280	4,898,591	11,535,900	3,914,621	50,711,660
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,035,000	3,023,063	3,685,280	4,898,591	11,535,900	3,914,621	50,711,660

MAXIMUS
Allocated Costs By Department

Fiscal Year 2007 SWCAP Carry Forward

2007

Version 1.0005-1

Detail

Grantee Departments	SECURITY	REVENUE	Total Allocated	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	158,074	537	756,051	0	756,051	0	756,051
JUDICIARY	24,294	2,926	1,938,043	0	1,938,043	0	1,938,043
GOVERNOR	9,983	55	200,822	0	200,822	0	200,822
LT. GOVERNOR	1,997	12	32,233	0	32,233	0	32,233
AUDITOR	30,949	111	146,503	0	146,503	0	146,503
ATTORNEY GENERAL	69,220	236	949,868	0	949,868	0	949,868
AGRICULTURE	34,609	184	358,472	0	358,472	0	358,472
INSURANCE	45,259	0	443,653	0	443,653	0	443,653
CONSERVATION	0	1,065	219,025	0	219,025	0	219,025
ECONOMIC DEVELOPMENT	67,223	285	763,840	0	763,840	0	763,840
EDUCATION	108,822	10,484	2,022,214	0	2,022,214	0	2,022,214
HIGHER EDUCATION	0	13,279	137,651	0	137,651	0	137,651
HEALTH	24,626	3,915	1,257,944	0	1,257,944	0	1,257,944
HIGHWAYS	188,025	3,632	900,786	0	900,786	0	900,786
LABOR	0	313	773,720	0	773,720	0	773,720
MENTAL HEALTH	0	8,978	7,200,845	0	7,200,845	0	7,200,845
NATURAL RESOURCES	15,308	1,290	994,432	0	994,432	0	994,432
PUBLIC SAFETY	33,612	2,768	2,330,579	0	2,330,579	0	2,330,579
SOCIAL SERVICES	92,847	23,549	5,670,657	0	5,670,657	0	5,670,657
CORRECTIONS	0	9,318	8,950,734	0	8,950,734	0	8,950,734
ALL OTHER	172,383	450,400,853	592,674,646	0	592,674,646	0	592,674,646
SubTotal	1,077,231	450,483,790	628,722,718	0	628,722,718	0	628,722,718
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	1,077,231	450,483,790	628,722,718	0	628,722,718	0	628,722,718

SCHEDULE 1
FISCAL 2007

STATE OF MISSOURI

BUILDING USE I

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Broadway	\$ 4,097,959
Capitol	34,471,529
Truman	65,678,532
Supreme Court	3,125,946
Springfield	6,412,591

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,435,441			2,435,441
Total Allocated Additions:			0	0
Total To Be Allocated:	2,435,441	0		2,435,441

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,275,732	0	81,959	689,431	1,313,571
Interest Charges	159,709	0	0	0	159,709
Departmental Totals					
Total Expenditures	2,435,441	0	81,959	689,431	1,473,280
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,435,441	0	81,959	689,431	1,473,280
Allocation Step 1					
1st Allocation	2,435,441	0	81,959	689,431	1,473,280
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE I					
Total Allocated	2,435,441	0	81,959	689,431	1,473,280

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	62,519	128,252
Interest Charges	0	0
Departmental Totals		
Total Expenditures	62,519	128,252
Deductions		
Total Deductions	0	0
Functional Cost	62,519	128,252
Allocation Step 1		
1st Allocation	62,519	128,252
Allocation Step 2		
2nd Allocation	0	0
Total For 01 BUILDING USE I		
Total Allocated	62,519	128,252

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I**

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ATTORNEY GENERAL	60,269	62.1817	50,964		50,964		50,964
SOCIAL SERVICES	36,391	37.5459	30,772		30,772		30,772
ALL OTHER	264	0.2724	223		223		223
SubTotal	96,924	100.0000	81,959		81,959		81,959
TOTAL	96,924	100.0000	81,959		81,959		81,959

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,423	0.6065	4,182		4,182		4,182
BUDGET AND PLANNING	6,832	2.9121	20,077		20,077		20,077
TREASURER	1,776	0.7570	5,219		5,219		5,219
SECRETARY OF STATE	1,586	0.6760	4,661		4,661		4,661
SECURITY	253	0.1078	743		743		743
LEGISLATURE	172,493	73.5231	506,890		506,890		506,890
GOVERNOR	8,975	3.8255	26,374		26,374		26,374
LT. GOVERNOR	3,231	1.3772	9,495		9,495		9,495
AUDITOR	1,202	0.5123	3,532		3,532		3,532
NATURAL RESOURCES	3,447	1.4692	10,129		10,129		10,129
ALL OTHER	33,393	14.2333	98,129		98,129		98,129
SubTotal	234,611	100.0000	689,431		689,431		689,431
TOTAL	234,611	100.0000	689,431		689,431		689,431

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	52,273	9.9979	147,298		147,298		147,298
ACCOUNTING	15,352	2.9363	43,260		43,260		43,260
PERSONNEL	21,018	4.0200	59,226		59,226		59,226
PURCHASING	11,876	2.2714	33,465		33,465		33,465
GENERAL SERVICES	12,165	2.3267	34,279		34,279		34,279
TREASURER	18,386	3.5166	51,809		51,809		51,809
SECURITY	2,216	0.4238	6,244		6,244		6,244
REVENUE	202,138	38.6618	569,594		569,594		569,594
AUDITOR	14,510	2.7752	40,887		40,887		40,887
INSURANCE	51,741	9.8962	145,798		145,798		145,798
ECONOMIC DEVELOPMENT	54,793	10.4799	154,399		154,399		154,399
PUBLIC SAFETY	19,231	3.6782	54,190		54,190		54,190
SOCIAL SERVICES	12,196	2.3327	34,367		34,367		34,367
ALL OTHER	34,943	6.6833	98,464		98,464		98,464
SubTotal	522,838	100.0000	1,473,280		1,473,280		1,473,280
TOTAL	522,838	100.0000	1,473,280		1,473,280		1,473,280

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	46,867		46,867		46,867
ATTORNEY GENERAL	11,780	25.0356	15,652		15,652		15,652
SubTotal	47,053	100.0000	62,519		62,519		62,519
TOTAL	47,053	100.0000	62,519		62,519		62,519

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,430	1.7270	2,215		2,215		2,215
REVENUE	7,963	9.6169	12,334		12,334		12,334
AUDITOR	1,406	1.6980	2,178		2,178		2,178
ATTORNEY GENERAL	5,062	6.1134	7,841		7,841		7,841
HEALTH	14,739	17.8003	22,829		22,829		22,829
NATURAL RESOURCES	702	0.8478	1,087		1,087		1,087
PUBLIC SAFETY	1,986	2.3985	3,076		3,076		3,076
SOCIAL SERVICES	44,768	54.0664	69,341		69,341		69,341
ALL OTHER	4,746	5.7317	7,351		7,351		7,351
SubTotal	82,802	100.0000	128,252		128,252		128,252
TOTAL	82,802	100.0000	128,252		128,252		128,252

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE I

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	4,182	0	4,182	0	0	0
INFORMATION	147,298	0	0	147,298	0	0
BUDGET AND PLANNING	20,077	0	20,077	0	0	0
ACCOUNTING	43,260	0	0	43,260	0	0
PERSONNEL	59,226	0	0	59,226	0	0
PURCHASING	33,465	0	0	33,465	0	0
GENERAL SERVICES	34,279	0	0	34,279	0	0
TREASURER	57,028	0	5,219	51,809	0	0
SECRETARY OF STATE	6,876	0	4,661	0	0	2,215
SECURITY	6,987	0	743	6,244	0	0
REVENUE	581,928	0	0	569,594	0	12,334
LEGISLATURE	506,890	0	506,890	0	0	0
JUDICIARY	46,867	0	0	0	46,867	0
GOVERNOR	26,374	0	26,374	0	0	0
LT. GOVERNOR	9,495	0	9,495	0	0	0
AUDITOR	46,597	0	3,532	40,887	0	2,178
ATTORNEY GENERAL	74,457	50,964	0	0	15,652	7,841
INSURANCE	145,798	0	0	145,798	0	0
ECONOMIC DEVELOPMENT	154,399	0	0	154,399	0	0
HEALTH	22,829	0	0	0	0	22,829
NATURAL RESOURCES	11,216	0	10,129	0	0	1,087
PUBLIC SAFETY	57,266	0	0	54,190	0	3,076
SOCIAL SERVICES	134,480	30,772	0	34,367	0	69,341
ALL OTHER	204,167	223	98,129	98,464	0	7,351
Direct Billed	0	0	0	0	0	0
Total	2,435,441	81,959	689,431	1,473,280	62,519	128,252

**SCHEDULE 2
FISCAL 2007**

STATE OF MISSOURI

BUILDING USE II

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Wainwright	\$ 18,529,408
Jefferson	13,954,765
National Guard Complex	7,766,022
EDP/Health Lab	5,448,246

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for Wainwright, Jefferson, and the EDP/Health Lab were obtained from the Division of Facilities Management. Square footage allocation for the National Guard Complex was obtained from the Department of Public Safety.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	913,968			913,968
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>913,968</u>	<u>0</u>	<u></u>	<u>913,968</u>

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	JEFFERSON	NATIONAL GUARD
Other Expense & Cost					
Building Use Charges	913,968	0	370,588	279,095	155,320
Departmental Totals					
Total Expenditures	913,968	0	370,588	279,095	155,320
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	913,968	0	370,588	279,095	155,320
Allocation Step 1					
1st Allocation	913,968	0	370,588	279,095	155,320
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 02 BUILDING USE II					
Total Allocated	913,968	0	370,588	279,095	155,320



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

EDP/HEALTH LAB

Other Expense & Cost	
Building Use Charges	108,965
Departmental Totals	
Total Expenditures	108,965
Deductions	
Total Deductions	0
Functional Cost	108,965
Allocation Step 1	
1st Allocation	108,965
Allocation Step 2	
2nd Allocation	0
Total For 02 BUILDING USE II	
Total Allocated	108,965

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II**

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,231	0.8608	3,190		3,190		3,190
REVENUE	1,134	0.7930	2,939		2,939		2,939
GOVERNOR	4,656	3.2557	12,065		12,065		12,065
AUDITOR	3,086	2.1579	7,997		7,997		7,997
INSURANCE	1,153	0.8062	2,988		2,988		2,988
ECONOMIC DEVELOPMENT	216	0.1510	560		560		560
LABOR	34,039	23.8018	88,207		88,207		88,207
MENTAL HEALTH	19,703	13.7774	51,057		51,057		51,057
PUBLIC SAFETY	2,915	2.0383	7,554		7,554		7,554
SOCIAL SERVICES	61,353	42.9012	158,986		158,986		158,986
CORRECTIONS	11,900	8.3211	30,837		30,837		30,837
ALL OTHER	1,624	1.1356	4,208		4,208		4,208
SubTotal	143,010	100.0000	370,588		370,588		370,588
TOTAL	143,010	100.0000	370,588		370,588		370,588

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	1,469	0.8019	2,238		2,238		2,238
REVENUE	314	0.1714	478		478		478
EDUCATION	96,606	52.7334	147,177		147,177		147,177
HEALTH	2,427	1.3248	3,697		3,697		3,697
NATURAL RESOURCES	13,260	7.2381	20,201		20,201		20,201
PUBLIC SAFETY	12,353	6.7430	18,819		18,819		18,819
SOCIAL SERVICES	53,028	28.9459	80,787		80,787		80,787
ALL OTHER	3,740	2.0415	5,698		5,698		5,698
SubTotal	183,197	100.0000	279,095		279,095		279,095
TOTAL	183,197	100.0000	279,095		279,095		279,095

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II**

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	109,832	100.0000	155,320		155,320		155,320
SubTotal	109,832	100.0000	155,320		155,320		155,320
TOTAL	109,832	100.0000	155,320		155,320		155,320

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II**

Activity - EDP/HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	3,836	7.8760	8,582		8,582		8,582
HEALTH	32,976	67.7056	73,775		73,775		73,775
SOCIAL SERVICES	11,893	24.4184	26,608		26,608		26,608
SubTotal	48,705	100.0000	108,965		108,965		108,965
TOTAL	48,705	100.0000	108,965		108,965		108,965

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE II

Receiving Department	Total	WAINWRIGHT	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
INFORMATION	8,582	0	0	0	8,582
GENERAL SERVICES	2,238	0	2,238	0	0
SECRETARY OF STATE	3,190	3,190	0	0	0
REVENUE	3,417	2,939	478	0	0
GOVERNOR	12,065	12,065	0	0	0
AUDITOR	7,997	7,997	0	0	0
INSURANCE	2,988	2,988	0	0	0
ECONOMIC DEVELOPMENT	560	560	0	0	0
EDUCATION	147,177	0	147,177	0	0
HEALTH	77,472	0	3,697	0	73,775
LABOR	88,207	88,207	0	0	0
MENTAL HEALTH	51,057	51,057	0	0	0
NATURAL RESOURCES	20,201	0	20,201	0	0
PUBLIC SAFETY	181,693	7,554	18,819	155,320	0
SOCIAL SERVICES	266,381	158,986	80,787	0	26,608
CORRECTIONS	30,837	30,837	0	0	0
ALL OTHER	9,906	4,208	5,698	0	0
Direct Billed	0	0	0	0	0
Total	913,968	370,588	279,095	155,320	108,965

**SCHEDULE 3
FISCAL 2007**

STATE OF MISSOURI

BUILDING USE III

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Missouri Boulevard	\$ 2,357,992
Fletcher Daniels	16,550,968
St. Joseph	4,559,868
Kirkpatrick Information Center	19,461,077
DEQ Lab	3,465,363

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 3.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE III

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,047,223			1,047,223
Total Allocated Additions:			0	0
Total To Be Allocated:	1,047,223	0		1,047,223

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

	Total	General & Admin	MO BLVD	FLETCHER DANIELS	ST JOSEPH
Other Expense & Cost					
Building Use Charges	927,905	0	47,160	331,019	91,197
Interest Charges	119,318	0	0	0	12,010
Departmental Totals					
Total Expenditures	1,047,223	0	47,160	331,019	103,207
Deductions					
Total Deductions	0	0	0	0	0
 Functional Cost	 1,047,223	 0	 47,160	 331,019	 103,207
Allocation Step 1					
1st Allocation	1,047,223	0	47,160	331,019	103,207
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 03 BUILDING USE III					
Total Allocated	1,047,223	0	47,160	331,019	103,207

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	389,222	69,307
Interest Charges	107,308	0
Departmental Totals		
Total Expenditures	496,530	69,307
Deductions		
Total Deductions	0	0
 Functional Cost	 496,530	 69,307
Allocation Step 1		
1st Allocation	496,530	69,307
Allocation Step 2		
2nd Allocation	0	0
Total For 03 BUILDING USE III		
Total Allocated	496,530	69,307

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	57,055	100.0000	47,160		47,160		47,160
SubTotal	57,055	100.0000	47,160		47,160		47,160
TOTAL	57,055	100.0000	47,160		47,160		47,160

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,018	0.7577	2,508		2,508		2,508
REVENUE	18,453	13.7342	45,463		45,463		45,463
GOVERNOR	2,426	1.8056	5,977		5,977		5,977
AUDITOR	1,967	1.4640	4,846		4,846		4,846
ATTORNEY GENERAL	8,702	6.4767	21,439		21,439		21,439
INSURANCE	4,654	3.4639	11,466		11,466		11,466
ECONOMIC DEVELOPMENT	4,101	3.0523	10,104		10,104		10,104
EDUCATION	2,462	1.8324	6,066		6,066		6,066
PUBLIC SAFETY	4,863	3.6194	11,981		11,981		11,981
SOCIAL SERVICES	82,979	61.7597	204,436		204,436		204,436
ALL OTHER	2,733	2.0341	6,733		6,733		6,733
SubTotal	134,358	100.0000	331,019		331,019		331,019
TOTAL	134,358	100.0000	331,019		331,019		331,019

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REVENUE	2,352	6.9530	7,176		7,176		7,176
EDUCATION	3,231	9.5515	9,858		9,858		9,858
HEALTH	2,685	7.9374	8,192		8,192		8,192
LABOR	2,011	5.9450	6,136		6,136		6,136
MENTAL HEALTH	4,898	14.4796	14,944		14,944		14,944
PUBLIC SAFETY	1,698	5.0197	5,181		5,181		5,181
SOCIAL SERVICES	15,233	45.0321	46,475		46,475		46,475
ALL OTHER	1,719	5.0817	5,245		5,245		5,245
SubTotal	33,827	100.0000	103,207		103,207		103,207
TOTAL	33,827	100.0000	103,207		103,207		103,207

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	129,926	100.0000	496,530		496,530		496,530
SubTotal	129,926	100.0000	496,530		496,530		496,530
TOTAL	129,926	100.0000	496,530		496,530		496,530

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	25,105	100.0000	69,307		69,307		69,307
SubTotal	25,105	100.0000	69,307		69,307		69,307
TOTAL	25,105	100.0000	69,307		69,307		69,307

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE III

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
SECRETARY OF STATE	499,038	0	2,508	0	496,530	0
REVENUE	52,639	0	45,463	7,176	0	0
GOVERNOR	5,977	0	5,977	0	0	0
AUDITOR	4,846	0	4,846	0	0	0
ATTORNEY GENERAL	21,439	0	21,439	0	0	0
AGRICULTURE	47,160	47,160	0	0	0	0
INSURANCE	11,466	0	11,466	0	0	0
ECONOMIC DEVELOPMENT	10,104	0	10,104	0	0	0
EDUCATION	15,924	0	6,066	9,858	0	0
HEALTH	8,192	0	0	8,192	0	0
LABOR	6,136	0	0	6,136	0	0
MENTAL HEALTH	14,944	0	0	14,944	0	0
NATURAL RESOURCES	69,307	0	0	0	0	69,307
PUBLIC SAFETY	17,162	0	11,981	5,181	0	0
SOCIAL SERVICES	250,911	0	204,436	46,475	0	0
ALL OTHER	11,978	0	6,733	5,245	0	0
Direct Billed	0	0	0	0	0	0
Total	1,047,223	47,160	331,019	103,207	496,530	69,307

**SCHEDULE 4
FISCAL 2007**

STATE OF MISSOURI

BUILDING USE IV

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Professional Registration	\$ 2,487,498
Mental Health	6,699,695
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,566,645

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE IV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	431,561			431,561
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>431,561</u>	<u>0</u>	<u></u>	<u>431,561</u>

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

	Total	General & Admin	PROFESSIONAL	MENTAL HEALTH	HOWERTON
Other Expense & Cost					
Building Use Charges	431,561	0	49,750	133,994	112,940
Departmental Totals					
Total Expenditures	431,561	0	49,750	133,994	112,940
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	431,561	0	49,750	133,994	112,940
Allocation Step 1					
1st Allocation	431,561	0	49,750	133,994	112,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 04 BUILDING USE IV					
Total Allocated	431,561	0	49,750	133,994	112,940

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544	131,333
Departmental Totals		
Total Expenditures	3,544	131,333
Deductions		
Total Deductions	0	0
Functional Cost	3,544	131,333
Allocation Step 1		
1st Allocation	3,544	131,333
Allocation Step 2		
2nd Allocation	0	0
Total For 04 BUILDING USE IV		
Total Allocated	3,544	131,333

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ECONOMIC DEVELOPMENT	26,974	100.0000	49,750		49,750		49,750
SubTotal	26,974	100.0000	49,750		49,750		49,750
TOTAL	26,974	100.0000	49,750		49,750		49,750

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV**

Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MENTAL HEALTH	45,422	100.0000	133,994		133,994		133,994
SubTotal	45,422	100.0000	133,994		133,994		133,994
TOTAL	45,422	100.0000	133,994		133,994		133,994

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	79,496	100.0000	112,940		112,940		112,940
SubTotal	79,496	100.0000	112,940		112,940		112,940
TOTAL	79,496	100.0000	112,940		112,940		112,940

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV****Activity - D & C WAREHOUSE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	4,993	100.0000	3,544		3,544		3,544
SubTotal	4,993	100.0000	3,544		3,544		3,544
TOTAL	4,993	100.0000	3,544		3,544		3,544

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV**

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	2,716	2.8895	3,795		3,795		3,795
SOCIAL SERVICES	90,814	96.6137	126,886		126,886		126,886
ALL OTHER	467	0.4968	652		652		652
SubTotal	93,997	100.0000	131,333		131,333		131,333
TOTAL	93,997	100.0000	131,333		131,333		131,333

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE IV

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
ECONOMIC DEVELOPMENT	49,750	49,750	0	0	0	0
HEALTH	3,795	0	0	0	0	3,795
MENTAL HEALTH	133,994	0	133,994	0	0	0
SOCIAL SERVICES	239,826	0	0	112,940	0	126,886
ALL OTHER	4,196	0	0	0	3,544	652
Direct Billed	0	0	0	0	0	0
Total	431,561	49,750	133,994	112,940	3,544	131,333

SCHEDULE 5
FISCAL 2007

STATE OF MISSOURI

BUILDING USE V

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

A use charge has been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Ag Feed/Seed Lab	\$ 2,089,246
Mill Creek	7,533,291
Lewis and Clark	22,132,966

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

For purposes of the carry forward allocation, Lewis and Clark amounts have been allocated to "All Other", as they were new in Fiscal Year 2006.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE V

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	635,110			635,110
Total Allocated Additions:			0	0
Total To Be Allocated:	635,110	0		635,110

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE V

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
Other Expense & Cost					
Building Use Charges	635,110	0	41,785	150,666	442,659
Departmental Totals					
Total Expenditures	635,110	0	41,785	150,666	442,659
Deductions					
Total Deductions	0	0	0	0	0
 Functional Cost	635,110	0	41,785	150,666	442,659
Allocation Step 1					
1st Allocation	635,110	0	41,785	150,666	442,659
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 05 BUILDING USE V					
Total Allocated	635,110	0	41,785	150,666	442,659

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	8,888	100.0000	41,785		41,785		41,785
SubTotal	8,888	100.0000	41,785		41,785		41,785
TOTAL	8,888	100.0000	41,785		41,785		41,785

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,970	5.5485	8,360		8,360		8,360
HEALTH	16,785	31.3574	47,245		47,245		47,245
CORRECTIONS	33,773	63.0941	95,061		95,061		95,061
SubTotal	53,528	100.0000	150,666		150,666		150,666
TOTAL	53,528	100.0000	150,666		150,666		150,666

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V**

Activity - LEWIS AND CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	80,956	100.0000	442,659		442,659		442,659
SubTotal	80,956	100.0000	442,659		442,659		442,659
TOTAL	80,956	100.0000	442,659		442,659		442,659

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE V

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
AGRICULTURE	41,785	41,785	0	0
EDUCATION	8,360	0	8,360	0
HEALTH	47,245	0	47,245	0
CORRECTIONS	95,061	0	95,061	0
ALL OTHER	442,659	0	0	442,659
Direct Billed	0	0	0	0
Total	635,110	41,785	150,666	442,659

SCHEDULE 6
FISCAL 2007

STATE OF MISSOURI

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2007 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	724,868			724,868
Total Allocated Additions:			0	0
Total To Be Allocated:	724,868	0		724,868

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT USE
Other Expense & Cost			
Equipment Use Charges	724,868	0	724,868
Departmental Totals			
Total Expenditures	724,868	0	724,868
Deductions			
Total Deductions	0	0	0
Functional Cost	724,868	0	724,868
Allocation Step 1			
1st Allocation	724,868	0	724,868
Allocation Step 2			
2nd Allocation	0	0	0
Total For 06 EQUIPMENT USE			
Total Allocated	724,868	0	724,868

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	110,165	1.0178	7,378		7,378		7,378
INFORMATION TECHNOLOGY SERVICES	8,367,804	77.3107	560,400		560,400		560,400
BUDGET AND PLANNING	105,670	0.9763	7,077		7,077		7,077
ACCOUNTING	120,749	1.1156	8,087		8,087		8,087
PERSONNEL	195,040	1.8020	13,062		13,062		13,062
PURCHASING	999,895	9.2381	66,964		66,964		66,964
GENERAL SERVICES	301,727	2.7877	20,207		20,207		20,207
ALL OTHER	622,547	5.7518	41,693		41,693		41,693
SubTotal	10,823,597	100.0000	724,868		724,868		724,868
TOTAL	10,823,597	100.0000	724,868		724,868		724,868

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
COMM. OF ADMIN.	7,378	7,378
INFORMATION	560,400	560,400
BUDGET AND PLANNING	7,077	7,077
ACCOUNTING	8,087	8,087
PERSONNEL	13,062	13,062
PURCHASING	66,964	66,964
GENERAL SERVICES	20,207	20,207
ALL OTHER	41,693	41,693
Direct Billed	0	0
Total	<u>724,868</u>	<u>724,868</u>

SCHEDULE 7
FISCAL 2007

STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 7.2 and 7.3.

MAXIMUS**Schedule .2 - Costs To Be Allocated
For Department RETIREMENT/GROUP INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	606,271,139			606,271,139
Total Allocated Additions:			0	0
Non-Central Service Costs	(560,684,422)			
Section II Costs	(5,565,307)			
Total Departmental Cost Adjustments:	(566,249,729)			(566,249,729)
Total To Be Allocated:	40,021,410	0		40,021,410

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	606,271,139	0	606,271,139
Departmental Totals			
Total Expenditures	606,271,139	0	606,271,139
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(560,684,422)	0	(560,684,422)
Section II Costs	(5,565,307)	0	(5,565,307)
Functional Cost			
Functional Cost	40,021,410	0	40,021,410
Allocation Step 1			
1st Allocation	40,021,410	0	40,021,410
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07			
Total Allocated	40,021,410	0	40,021,410

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	311,061	0.7772	311,061		311,061		311,061
INFORMATION TECHNOLOGY SERVICES	14,079,270	35.1793	14,079,270		14,079,270		14,079,270
BUDGET AND PLANNING	455,450	1.1380	455,450		455,450		455,450
ACCOUNTING	686,931	1.7164	686,931		686,931		686,931
PERSONNEL	745,252	1.8621	745,252		745,252		745,252
PURCHASING	738,168	1.8444	738,168		738,168		738,168
GENERAL SERVICES	309,340	0.7729	309,340		309,340		309,340
TREASURER	661,353	1.6525	661,353		661,353		661,353
SECRETARY OF STATE	3,270,266	8.1713	3,270,266		3,270,266		3,270,266
SECURITY	464,946	1.1617	464,946		464,946		464,946
REVENUE	18,298,690	45.7225	18,298,690		18,298,690		18,298,690
ALL OTHER	683	0.0017	683		683		683
SubTotal	40,021,410	100.0000	40,021,410		40,021,410		40,021,410
TOTAL	40,021,410	100.0000	40,021,410		40,021,410		40,021,410

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2007

MAXIMUS
Schedule .5 - Allocation Summary
For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	311,061	311,061
INFORMATION	14,079,270	14,079,270
BUDGET AND PLANNING	455,450	455,450
ACCOUNTING	686,931	686,931
PERSONNEL	745,252	745,252
PURCHASING	738,168	738,168
GENERAL SERVICES	309,340	309,340
TREASURER	661,353	661,353
SECRETARY OF STATE	3,270,266	3,270,266
SECURITY	464,946	464,946
REVENUE	18,298,690	18,298,690
ALL OTHER	683	683
Direct Billed	0	0
Total	<u>40,021,410</u>	<u>40,021,410</u>

SCHEDULE 8
FISCAL 2007

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System is charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions has been allocated to each central service department.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 8.2 and 8.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	147,162,083			147,162,083
Total Allocated Additions:			0	0
Non-Central Service Costs	(137,634,678)			
Section II Costs	(1,209,039)			
Total Departmental Cost Adjustments:	(138,843,717)			(138,843,717)
Total To Be Allocated:	8,318,366	0		8,318,366

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	147,162,083	0	147,162,083
Departmental Totals			
Total Expenditures	147,162,083	0	147,162,083
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(137,634,678)	0	(137,634,678)
Section II Costs	(1,209,039)	0	(1,209,039)
 Functional Cost	 8,318,366	 0	 8,318,366
Allocation Step 1			
1st Allocation	8,318,366	0	8,318,366
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	8,318,366	0	8,318,366

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	73,581	0.8846	73,581		73,581		73,581
INFORMATION TECHNOLOGY SERVICES	3,229,570	38.8246	3,229,570		3,229,570		3,229,570
BUDGET AND PLANNING	117,730	1.4153	117,730		117,730		117,730
ACCOUNTING	132,446	1.5922	132,446		132,446		132,446
PERSONNEL	158,711	1.9080	158,711		158,711		158,711
PURCHASING	161,878	1.9460	161,878		161,878		161,878
GENERAL SERVICES	58,878	0.7078	58,878		58,878		58,878
TREASURER	147,162	1.7691	147,162		147,162		147,162
SECRETARY OF STATE	662,229	7.9610	662,229		662,229		662,229
SECURITY	88,297	1.0615	88,297		88,297		88,297
REVENUE	3,487,741	41.9282	3,487,741		3,487,741		3,487,741
ALL OTHER	143	0.0017	143		143		143
SubTotal	8,318,366	100.0000	8,318,366		8,318,366		8,318,366
TOTAL	8,318,366	100.0000	8,318,366		8,318,366		8,318,366

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2007

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	73,581	73,581
INFORMATION	3,229,570	3,229,570
BUDGET AND PLANNING	117,730	117,730
ACCOUNTING	132,446	132,446
PERSONNEL	158,711	158,711
PURCHASING	161,878	161,878
GENERAL SERVICES	58,878	58,878
TREASURER	147,162	147,162
SECRETARY OF STATE	662,229	662,229
SECURITY	88,297	88,297
REVENUE	3,487,741	3,487,741
ALL OTHER	143	143
Direct Billed	0	0
Total	<u>8,318,366</u>	<u>8,318,366</u>

SCHEDULE 9
FISCAL 2007

STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2007 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	74,282,988			74,282,988
Total Allocated Additions:			0	0
Non-Central Service Costs	(65,067,451)			
Section II Costs	(1,606,701)			
Total Departmental Cost Adjustments:	(66,674,152)			(66,674,152)
Total To Be Allocated:	7,608,836	0		7,608,836

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	74,282,988	0	74,282,988
Departmental Totals			
Total Expenditures	74,282,988	0	74,282,988
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(65,067,451)	0	(65,067,451)
Section II Costs	(1,606,701)	0	(1,606,701)
 Functional Cost	 7,608,836	 0	 7,608,836
Allocation Step 1			
1st Allocation	7,608,836	0	7,608,836
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,608,836	0	7,608,836

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING RENTAL

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	704,432	9.2581	704,432		704,432		704,432
GENERAL SERVICES	1,357,809	17.8452	1,357,809		1,357,809		1,357,809
TREASURER	176,121	2.3147	176,121		176,121		176,121
SECRETARY OF STATE	1,427,728	18.7641	1,427,728		1,427,728		1,427,728
REVENUE	3,942,746	51.8179	3,942,746		3,942,746		3,942,746
SubTotal	7,608,836	100.0000	7,608,836		7,608,836		7,608,836
TOTAL	7,608,836	100.0000	7,608,836		7,608,836		7,608,836

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	704,432	704,432
GENERAL SERVICES	1,357,809	1,357,809
TREASURER	176,121	176,121
SECRETARY OF STATE	1,427,728	1,427,728
REVENUE	3,942,746	3,942,746
Direct Billed	0	0
Total	<u>7,608,836</u>	<u>7,608,836</u>

SCHEDULE 10
FISCAL 2007

STATE OF MISSOURI

WORKERS' COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,237,045			20,237,045
Total Allocated Additions:			0	0
Total To Be Allocated:	20,237,045	0		20,237,045

MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department WORKER'S COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	20,237,045	0	20,237,045
Departmental Totals			
Total Expenditures	20,237,045	0	20,237,045
Deductions			
Total Deductions	0	0	0
 Functional Cost	 20,237,045	 0	 20,237,045
Allocation Step 1			
1st Allocation	20,237,045	0	20,237,045
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S			
Total Allocated	20,237,045	0	20,237,045

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department WORKER'S COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	8,523	0.0432	8,744		8,744		8,744
BUDGET AND PLANNING	459	0.0023	471		471		471
PERSONNEL	105	0.0005	108		108		108
PURCHASING	49,016	0.2485	50,288		50,288		50,288
GENERAL SERVICES	37,418	0.1897	38,389		38,389		38,389
SECRETARY OF STATE	7,531	0.0382	7,726		7,726		7,726
REVENUE	126,784	0.6427	130,073		130,073		130,073
LEGISLATURE	35,980	0.1824	36,913		36,913		36,913
JUDICIARY	1,156,382	5.8624	1,186,383		1,186,383		1,186,383
GOVERNOR	24,684	0.1251	25,324		25,324		25,324
AUDITOR	154	0.0008	158		158		158
ATTORNEY GENERAL	90,978	0.4612	93,338		93,338		93,338
AGRICULTURE	93,737	0.4752	96,169		96,169		96,169
INSURANCE	4,716	0.0239	4,838		4,838		4,838
ECONOMIC DEVELOPMENT	123,105	0.6241	126,299		126,299		126,299
EDUCATION	906,602	4.5961	930,123		930,123		930,123
HIGHER EDUCATION	542	0.0027	556		556		556
HEALTH	184,940	0.9376	189,738		189,738		189,738
LABOR	230,067	1.1664	236,036		236,036		236,036
MENTAL HEALTH	5,318,448	26.9626	5,456,431		5,456,431		5,456,431
NATURAL RESOURCES	314,324	1.5935	322,479		322,479		322,479
PUBLIC SAFETY	1,003,925	5.0895	1,029,971		1,029,971		1,029,971
SOCIAL SERVICES	2,224,960	11.2797	2,282,685		2,282,685		2,282,685
CORRECTIONS	5,906,270	29.9429	6,059,506		6,059,506		6,059,506
ALL OTHER	1,875,637	9.5088	1,924,299		1,924,299		1,924,299
SubTotal	19,725,287	100.0000	20,237,045		20,237,045		20,237,045
TOTAL	19,725,287	100.0000	20,237,045		20,237,045		20,237,045

Allocation Basis: Worker's Compensation Payments for FY 2007

Allocation Source: FY 2007 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	8,744	8,744
BUDGET AND PLANNING	471	471
PERSONNEL	108	108
PURCHASING	50,288	50,288
GENERAL SERVICES	38,389	38,389
SECRETARY OF STATE	7,726	7,726
REVENUE	130,073	130,073
LEGISLATURE	36,913	36,913
JUDICIARY	1,186,383	1,186,383
GOVERNOR	25,324	25,324
AUDITOR	158	158
ATTORNEY GENERAL	93,338	93,338
AGRICULTURE	96,169	96,169
INSURANCE	4,838	4,838
ECONOMIC DEVELOPMENT	126,299	126,299
EDUCATION	930,123	930,123
HIGHER EDUCATION	556	556
HEALTH	189,738	189,738
LABOR	236,036	236,036
MENTAL HEALTH	5,456,431	5,456,431
NATURAL RESOURCES	322,479	322,479
PUBLIC SAFETY	1,029,971	1,029,971
SOCIAL SERVICES	2,282,685	2,282,685
CORRECTIONS	6,059,506	6,059,506
ALL OTHER	1,924,299	1,924,299
Direct Billed	0	0
Total	20,237,045	20,237,045

SCHEDULE 11
FISCAL 2007

STATE OF MISSOURI

UNEMPLOYMENT COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2007. Only central services department costs have been allocated to avoid duplication of billing.

MAXIMUS**Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION**

Fiscal Year 2007 SWCAP Carry Forward

2007

Version 1.0005-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,081,999			4,081,999
Total Allocated Additions:			0	0
Non-Central Service Costs	(3,962,346)			
Section II Costs	(4,872)			
Total Departmental Cost Adjustments:	(3,967,218)			(3,967,218)
Total To Be Allocated:	114,781	0		114,781

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	4,081,999	0	4,081,999
Departmental Totals			
Total Expenditures	4,081,999	0	4,081,999
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(3,962,346)	0	(3,962,346)
Section II Costs	(4,872)	0	(4,872)
 Functional Cost	 114,781	 0	 114,781
Allocation Step 1			
1st Allocation	114,781	0	114,781
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	114,781	0	114,781

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	3,394	2.9569	3,394		3,394		3,394
TREASURER	4,438	3.8665	4,438		4,438		4,438
SECRETARY OF STATE	7,286	6.3477	7,286		7,286		7,286
REVENUE	99,663	86.8289	99,663		99,663		99,663
SubTotal	114,781	100.0000	114,781		114,781		114,781
TOTAL	114,781	100.0000	114,781		114,781		114,781

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2007 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
GENERAL SERVICES	3,394	3,394
TREASURER	4,438	4,438
SECRETARY OF STATE	7,286	7,286
REVENUE	99,663	99,663
Direct Billed	0	0
Total	<u>114,781</u>	<u>114,781</u>

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2007.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	206,513			206,513
Total Allocated Additions:			0	0
Total To Be Allocated:	206,513	0		206,513

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	3,329	0	3,329	0	0
Insurance/Bond Premium	203,184	0	0	145,792	53,045
Departmental Totals					
Total Expenditures	206,513	0	3,329	145,792	53,045
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	206,513	0	3,329	145,792	53,045
Allocation Step 1					
1st Allocation	206,513	0	3,329	145,792	53,045
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	206,513	0	3,329	145,792	53,045

MAXIMUS**Schedule .3 - Costs Allocated By Activity
For Department INSURANCE****SPECIFIC BONDS****Other Expense & Cost**

Claims Administration Fees	0
Insurance/Bond Premium	4,347

Departmental Totals

Total Expenditures	4,347
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Deductions

Total Deductions	0
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Functional Cost	4,347
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Allocation Step 1

1st Allocation	4,347
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Allocation Step 2

2nd Allocation	0
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Total For 12 INSURANCE

Total Allocated	4,347
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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,510	0.0945	3		3		3
INFORMATION TECHNOLOGY SERVICES	1,530	0.0958	3		3		3
REVENUE	5,511	0.3450	11		11		11
LEGISLATURE	572	0.0358	1		1		1
ATTORNEY GENERAL	1,352	0.0846	3		3		3
AGRICULTURE	17,097	1.0702	36		36		36
INSURANCE	1,775	0.1111	4		4		4
ECONOMIC DEVELOPMENT	10,125	0.6338	21		21		21
EDUCATION	250	0.0156	1		1		1
HIGHER EDUCATION	58,745	3.6773	122		122		122
HEALTH	14,606	0.9143	30		30		30
LABOR	956	0.0598	2		2		2
MENTAL HEALTH	81,160	5.0804	169		169		169
NATURAL RESOURCES	6,561	0.4107	14		14		14
PUBLIC SAFETY	1,289,694	80.7311	2,688		2,688		2,688
SOCIAL SERVICES	33,708	2.1100	70		70		70
CORRECTIONS	25,914	1.6221	54		54		54
ALL OTHER	46,455	2.9079	97		97		97
SubTotal	1,597,521	100.0000	3,329		3,329		3,329
TOTAL	1,597,521	100.0000	3,329		3,329		3,329

Allocation Basis: Vehicle Claims by Departments for FY 2007

Allocation Source: FY 2007 CAFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	53,886	36.9609	53,886		53,886		53,886
PUBLIC SAFETY	87,918	60.3037	87,918		87,918		87,918
ALL OTHER	3,988	2.7354	3,988		3,988		3,988
SubTotal	145,792	100.0000	145,792		145,792		145,792
TOTAL	145,792	100.0000	145,792		145,792		145,792

Allocation Basis: Actual Aircraft Liability Premiums, FY 2007

Allocation Source: FY 2007 CAFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	22	0.0311	16		16		16
INFORMATION TECHNOLOGY SERVICES	1,150	1.6249	862		862		862
BUDGET AND PLANNING	30	0.0424	22		22		22
ACCOUNTING	54	0.0763	40		40		40
PERSONNEL	77	0.1088	58		58		58
PURCHASING	57	0.0805	43		43		43
GENERAL SERVICES	72	0.1017	54		54		54
TREASURER	50	0.0706	37		37		37
SECRETARY OF STATE	275	0.3886	206		206		206
SECURITY	37	0.0523	28		28		28
REVENUE	1,586	2.2410	1,189		1,189		1,189
LEGISLATURE	732	1.0343	549		549		549
JUDICIARY	4,335	6.1252	3,249		3,249		3,249
GOVERNOR	33	0.0466	25		25		25
LT. GOVERNOR	7	0.0099	5		5		5
AUDITOR	127	0.1794	95		95		95
ATTORNEY GENERAL	443	0.6259	332		332		332
AGRICULTURE	467	0.6599	350		350		350
INSURANCE	192	0.2713	144		144		144
CONSERVATION	2,190	3.0944	1,641		1,641		1,641
ECONOMIC DEVELOPMENT	1,604	2.2664	1,202		1,202		1,202
EDUCATION	2,654	3.7500	1,989		1,989		1,989
HIGHER EDUCATION	58	0.0820	43		43		43
HEALTH	1,877	2.6521	1,407		1,407		1,407
HIGHWAYS	7,196	10.1677	5,393		5,393		5,393
LABOR	913	1.2900	684		684		684
MENTAL HEALTH	9,602	13.5673	7,197		7,197		7,197
NATURAL RESOURCES	2,061	2.9121	1,545		1,545		1,545
PUBLIC SAFETY	5,048	7.1327	3,784		3,784		3,784
SOCIAL SERVICES	8,553	12.0851	6,411		6,411		6,411
CORRECTIONS	11,138	15.7378	8,349		8,349		8,349
ALL OTHER	8,133	11.4917	6,096		6,096		6,096
SubTotal	70,773	100.0000	53,045		53,045		53,045

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	70,773	100.0000	53,045		53,045		53,045

Allocation Basis: Total Number of Employees, FY 2007

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	636	14.6308	636		636		636
PUBLIC SAFETY	2,757	63.4230	2,757		2,757		2,757
ALL OTHER	954	21.9462	954		954		954
SubTotal	4,347	100.0000	4,347		4,347		4,347
TOTAL	4,347	100.0000	4,347		4,347		4,347

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2007 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	19	3	0	16	0
INFORMATION	865	3	0	862	0
BUDGET AND PLANNING	22	0	0	22	0
ACCOUNTING	40	0	0	40	0
PERSONNEL	58	0	0	58	0
PURCHASING	43	0	0	43	0
GENERAL SERVICES	53,940	0	53,886	54	0
TREASURER	37	0	0	37	0
SECRETARY OF STATE	206	0	0	206	0
SECURITY	28	0	0	28	0
REVENUE	1,200	11	0	1,189	0
LEGISLATURE	550	1	0	549	0
JUDICIARY	3,249	0	0	3,249	0
GOVERNOR	25	0	0	25	0
LT. GOVERNOR	5	0	0	5	0
AUDITOR	95	0	0	95	0
ATTORNEY GENERAL	335	3	0	332	0
AGRICULTURE	386	36	0	350	0
INSURANCE	784	4	0	144	636
CONSERVATION	1,641	0	0	1,641	0
ECONOMIC DEVELOPMENT	1,223	21	0	1,202	0
EDUCATION	1,990	1	0	1,989	0
HIGHER EDUCATION	165	122	0	43	0
HEALTH	1,437	30	0	1,407	0
HIGHWAYS	5,393	0	0	5,393	0
LABOR	686	2	0	684	0
MENTAL HEALTH	7,366	169	0	7,197	0
NATURAL RESOURCES	1,559	14	0	1,545	0
PUBLIC SAFETY	97,147	2,688	87,918	3,784	2,757
SOCIAL SERVICES	6,481	70	0	6,411	0
CORRECTIONS	8,403	54	0	8,349	0
ALL OTHER	11,135	97	3,988	6,096	954

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	206,513	3,329	145,792	53,045	4,347

STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting
Budget/Planning
Information Technology Services
Design and Construction
Personnel
Purchasing
General Services
Facilities Management
Board of Public Buildings

Departmental. Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each OA division.

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each OA division based on the number of workstations located there in FY 2007. For purposes of the carry forward allocation, Office Automation will remain in the Commissioner of Administration section, since that is where the costs appeared in FY05.

Section II. These costs are disallowed and are allocated to "All Other".

The salary and expenses of the Commissioner of Administration and his secretary are disallowed as general government.

MAXIMUS**Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,790,292			1,790,292
BUILDING USE I	4,182		4,182	
EQUIPMENT USE	7,378		7,378	
RETIREMENT/GROUP INSURANCE	311,061		311,061	
OASDHI	73,581		73,581	
INSURANCE	19		19	
COMM. OF ADMIN.		22,276	22,276	
INFORMATION TECHNOLOGY SERVICES		349,385	349,385	
ACCOUNTING		705	705	
PERSONNEL		149,452	149,452	
PURCHASING		54	54	
GENERAL SERVICES		249	249	
TREASURER		30	30	
SECRETARY OF STATE		1,200	1,200	
SECURITY		6,592	6,592	
REVENUE		23	23	
Total Allocated Additions:	396,221	529,966	926,187	926,187
Capital Outlay	(99,068)			
GR Cost Reimbursement	(31,074)			
Total Departmental Cost Adjustments:	(130,142)			(130,142)
Total To Be Allocated:	2,056,371	529,966		2,586,337

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

Fiscal Year 2007 SWCAP Carry Forward

2007

Version 1.0005-1

	Total	General & Admin	DEPARTMENTAL	OFFICE AUTOMATION	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,148,962	0	821,810	160,649	166,503
Other Expense & Cost					
Departmental Expenditures	641,330	0	99,404	521,786	20,140
Departmental Totals					
Total Expenditures	1,790,292	0	921,214	682,435	186,643
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay	(99,068)	0	(11,708)	(84,988)	(2,372)
GR Cost Reimbursement	(31,074)	0	(25,993)	(5,081)	0
Functional Cost					
Functional Cost	1,660,150	0	883,513	592,366	184,271
Allocation Step 1					
Inbound- All Others	396,221	396,221	0	0	0
Reallocate Admin Costs		(396,221)	210,864	141,378	43,979
1st Allocation	2,056,371	0	1,094,377	733,744	228,250
Allocation Step 2					
Inbound- All Others	529,966	529,966	0	0	0
Reallocate Admin Costs		(529,966)	282,041	189,100	58,825
2nd Allocation	529,966	0	282,041	189,100	58,825
Total For 15 COMM. OF ADMIN.					
Total Allocated	2,586,337	0	1,376,418	922,844	287,075

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	21	1.2188	13,338		13,338		13,338
INFORMATION TECHNOLOGY SERVICES	1,111	64.4806	705,660		705,660	184,104	889,764
BUDGET AND PLANNING	29	1.6831	18,420		18,420	4,806	23,226
ACCOUNTING	53	3.0760	33,663		33,663	8,783	42,446
PERSONNEL	74	4.2948	47,002		47,002	12,263	59,265
PURCHASING	55	3.1921	34,934		34,934	9,114	44,048
GENERAL SERVICES	70	4.0627	44,461		44,461	11,600	56,061
ALL OTHER	310	17.9919	196,899		196,899	51,371	248,270
SubTotal	1,723	100.0000	1,094,377		1,094,377	282,041	1,376,418
TOTAL	1,723	100.0000	1,094,377		1,094,377	282,041	1,376,418

Allocation Basis: Average Number of OA Employees, FY 2007

Allocation Source: HR Query "Number of OA Employees"

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	11	1.2182	8,938		8,938		8,938
INFORMATION TECHNOLOGY SERVICES	241	26.6888	195,828		195,828	51,091	246,919
BUDGET AND PLANNING	32	3.5437	26,002		26,002	6,784	32,786
ACCOUNTING	66	7.3090	53,629		53,629	13,992	67,621
PERSONNEL	76	8.4164	61,755		61,755	16,112	77,867
PURCHASING	71	7.8627	57,692		57,692	15,052	72,744
GENERAL SERVICES	70	7.7519	56,879		56,879	14,840	71,719
REVENUE	22	2.4363	17,876		17,876	4,664	22,540
GOVERNOR	55	6.0908	44,691		44,691	11,660	56,351
LT. GOVERNOR	9	0.9967	7,313		7,313	1,908	9,221
ALL OTHER	250	27.6855	203,141		203,141	52,997	256,138
SubTotal	903	100.0000	733,744		733,744	189,100	922,844
TOTAL	903	100.0000	733,744		733,744	189,100	922,844

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	228,250		228,250	58,825	287,075
SubTotal	100	100.0000	228,250		228,250	58,825	287,075
TOTAL	100	100.0000	228,250		228,250	58,825	287,075

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	OFFICE AUTOMATION	GENERAL GOV'T
COMM. OF ADMIN.	22,276	13,338	8,938	0
INFORMATION	1,136,683	889,764	246,919	0
BUDGET AND PLANNING	56,012	23,226	32,786	0
ACCOUNTING	110,067	42,446	67,621	0
PERSONNEL	137,132	59,265	77,867	0
PURCHASING	116,792	44,048	72,744	0
GENERAL SERVICES	127,780	56,061	71,719	0
REVENUE	22,540	0	22,540	0
GOVERNOR	56,351	0	56,351	0
LT. GOVERNOR	9,221	0	9,221	0
ALL OTHER	791,483	248,270	256,138	287,075
Direct Billed	0	0	0	0
Total	2,586,337	1,376,418	922,844	287,075

SCHEDULE 14
FISCAL 2007

STATE OF MISSOURI
INFORMATION TECHNOLOGY SERVICES
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 14.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

System Development. Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

Section II. These costs are disallowed and are allocated to "All Other".

For purposes of the carry forward allocation, Office Automation costs are being reported in the Commissioner of Administration section. This is where the costs appeared in FY05.

MAXIMUS

Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	55,808,891			55,808,891
BUILDING USE I	147,298		147,298	
BUILDING USE II	8,582		8,582	
EQUIPMENT USE	560,400		560,400	
RETIREMENT/GROUP INSURANCE	14,079,270		14,079,270	
OASDHI	3,229,570		3,229,570	
BUILDING RENTAL	704,432		704,432	
WORKER'S COMPENSATION	8,744		8,744	
INSURANCE	865		865	
COMM. OF ADMIN.	901,488	235,195	1,136,683	
INFORMATION TECHNOLOGY SERVICES		2,807,951	2,807,951	
BUDGET AND PLANNING		37,157	37,157	
ACCOUNTING		45,874	45,874	
PURCHASING		221,750	221,750	
GENERAL SERVICES		13,028	13,028	
TREASURER		1,947	1,947	
SECRETARY OF STATE		8,974	8,974	
SECURITY		155,247	155,247	
REVENUE		916	916	
Total Allocated Additions:	19,640,649	3,528,039	23,168,688	23,168,688
Capital Outlay - Departmental	(2,134,285)			
Capital Outlay - G & A	(98,849)			
GR Cost Reimbursement	(66,463)			
Total Departmental Cost Adjustments:	(2,299,597)			(2,299,597)
Total To Be Allocated:	73,149,943	3,528,039		76,677,982

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY SERVICES

	Total	General & Admin	SYSTEM DEVELOPMENT	SECTION II
Wages & Benefits				
Salaries & Wages	7,105,206	0	1,759,358	5,345,848
Other Expense & Cost				
Departmental Expenditures	44,631,568	0	553,319	44,078,249
General and Administrative	4,072,117	0	1,008,319	3,063,798
Departmental Totals				
Total Expenditures	55,808,891	0	3,320,996	52,487,895
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(2,134,285)	0	(52,411)	(2,081,874)
Capital Outlay - G & A	(98,849)	0	(24,477)	(74,372)
GR Cost Reimbursement	(66,463)	0	(66,463)	0
Functional Cost				
Functional Cost	53,509,294	0	3,177,645	50,331,649
Allocation Step 1				
Inbound- All Others	19,640,649	19,640,649	0	0
Reallocate Admin Costs		(19,640,649)	1,166,360	18,474,289
1st Allocation	73,149,943	0	4,344,005	68,805,938
Allocation Step 2				
Inbound- All Others	3,528,039	3,528,039	0	0
Reallocate Admin Costs		(3,528,039)	209,513	3,318,526
2nd Allocation	3,528,039	0	209,513	3,318,526
Total For 16 INFORMATION				
Total Allocated	76,677,982	0	4,553,518	72,124,464

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	5,973	8.0429	349,385		349,385		349,385
INFORMATION TECHNOLOGY SERVICES	48,004	64.6396	2,807,951		2,807,951		2,807,951
ACCOUNTING	678	0.9130	39,659		39,659	7,002	46,661
PERSONNEL	5,947	8.0079	347,864		347,864	61,417	409,281
PURCHASING	580	0.7810	33,927		33,927	5,990	39,917
GENERAL SERVICES	8,975	12.0853	524,984		524,984	92,689	617,673
ALL OTHER	4,107	5.5303	240,235		240,235	42,415	282,650
SubTotal	74,264	100.0000	4,344,005		4,344,005	209,513	4,553,518
TOTAL	74,264	100.0000	4,344,005		4,344,005	209,513	4,553,518

Allocation Basis: System Development Hours for FY 2007

Allocation Source: Systems and Programming Project Summary

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	68,805,938		68,805,938	3,318,526	72,124,464
SubTotal	100	100.0000	68,805,938		68,805,938	3,318,526	72,124,464
TOTAL	100	100.0000	68,805,938		68,805,938	3,318,526	72,124,464

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SYSTEM	SECTION II
COMM. OF ADMIN.	349,385	349,385	0
INFORMATION	2,807,951	2,807,951	0
ACCOUNTING	46,661	46,661	0
PERSONNEL	409,281	409,281	0
PURCHASING	39,917	39,917	0
GENERAL SERVICES	617,673	617,673	0
ALL OTHER	72,407,114	282,650	72,124,464
Direct Billed	0	0	0
Total	76,677,982	4,553,518	72,124,464

SCHEDULE 15
FISCAL 2007

STATE OF MISSOURI

BUDGET AND PLANNING

NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,614,150			1,614,150
BUILDING USE I	20,077		20,077	
EQUIPMENT USE	7,077		7,077	
RETIREMENT/GROUP INSURANCE	455,450		455,450	
OASDHI	117,730		117,730	
WORKER'S COMPENSATION	471		471	
INSURANCE	22		22	
COMM. OF ADMIN.	44,422	11,590	56,012	
BUDGET AND PLANNING		110,823	110,823	
ACCOUNTING		634	634	
PURCHASING		34	34	
GENERAL SERVICES		340	340	
TREASURER		28	28	
SECRETARY OF STATE		152	152	
SECURITY		9,229	9,229	
REVENUE		27	27	
Total Allocated Additions:	645,249	132,857	778,106	778,106
Capital Outlay	(4,642)			
GR Cost Reimbursement	(20,572)			
Total Departmental Cost Adjustments:	(25,214)			(25,214)
Total To Be Allocated:	2,234,185	132,857		2,367,042

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,512,556	0	945,348	567,208
Other Expense & Cost				
Departmental Expenditures	101,594	0	54,121	47,473
Departmental Totals				
Total Expenditures	1,614,150	0	999,469	614,681
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(4,642)	0	(2,901)	(1,741)
GR Cost Reimbursement	(20,572)	0	(20,572)	0
Functional Cost	1,588,936	0	975,996	612,940
Allocation Step 1				
Inbound- All Others	645,249	645,249	0	0
Reallocate Admin Costs		(645,249)	396,341	248,908
1st Allocation	2,234,185	0	1,372,337	861,848
Allocation Step 2				
Inbound- All Others	132,857	132,857	0	0
Reallocate Admin Costs		(132,857)	81,607	51,250
2nd Allocation	132,857	0	81,607	51,250
Total For 17 BUDGET AND				
Total Allocated	2,367,042	0	1,453,944	913,098

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	1,031	2.7076	37,157		37,157		37,157
BUDGET AND PLANNING	3,075	8.0755	110,823		110,823		110,823
ACCOUNTING	662	1.7385	23,859		23,859	1,590	25,449
PERSONNEL	244	0.6408	8,794		8,794	586	9,380
PURCHASING	238	0.6250	8,578		8,578	572	9,150
GENERAL SERVICES	407	1.0689	14,668		14,668	978	15,646
TREASURER	558	1.4654	20,110		20,110	1,340	21,450
SECRETARY OF STATE	269	0.7064	9,695		9,695	646	10,341
SECURITY	99	0.2600	3,568		3,568	238	3,806
REVENUE	2,311	6.0691	83,289		83,289	5,551	88,840
JUDICIARY	920	2.4161	33,157		33,157	2,210	35,367
GOVERNOR	1,598	4.1966	57,592		57,592	3,839	61,431
LT. GOVERNOR	205	0.5384	7,388		7,388	492	7,880
AUDITOR	496	1.3026	17,876		17,876	1,191	19,067
ATTORNEY GENERAL	160	0.4202	5,766		5,766	384	6,150
AGRICULTURE	1,198	3.1462	43,176		43,176	2,878	46,054
INSURANCE	1,008	2.6472	36,328		36,328	2,421	38,749
CONSERVATION	175	0.4596	6,307		6,307	420	6,727
ECONOMIC DEVELOPMENT	1,177	3.0910	42,419		42,419	2,827	45,246
EDUCATION	2,391	6.2792	86,172		86,172	5,744	91,916
HIGHER EDUCATION	1,725	4.5302	62,169		62,169	4,144	66,313
HEALTH	1,109	2.9124	39,969		39,969	2,664	42,633
HIGHWAYS	1,624	4.2649	58,529		58,529	3,901	62,430
LABOR	1,016	2.6682	36,617		36,617	2,441	39,058
MENTAL HEALTH	1,910	5.0160	68,837		68,837	4,588	73,425
NATURAL RESOURCES	1,553	4.0785	55,970		55,970	3,731	59,701
PUBLIC SAFETY	2,172	5.7041	78,279		78,279	5,218	83,497
SOCIAL SERVICES	4,620	12.1332	166,507		166,507	11,099	177,606
CORRECTIONS	1,472	3.8657	53,051		53,051	3,536	56,587
ALL OTHER	2,655	6.9725	95,687		95,687	6,378	102,065
SubTotal	38,078	100.0000	1,372,337		1,372,337	81,607	1,453,944
TOTAL	38,078	100.0000	1,372,337		1,372,337	81,607	1,453,944

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Allocation Basis: Budget and Planning Hours by Department, FY 2007

Allocation Source: Budget and Planning Office

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	861,848		861,848	51,250	913,098
SubTotal	100	100.0000	861,848		861,848	51,250	913,098
TOTAL	100	100.0000	861,848		861,848	51,250	913,098

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION	37,157	37,157	0
BUDGET AND PLANNING	110,823	110,823	0
ACCOUNTING	25,449	25,449	0
PERSONNEL	9,380	9,380	0
PURCHASING	9,150	9,150	0
GENERAL SERVICES	15,646	15,646	0
TREASURER	21,450	21,450	0
SECRETARY OF STATE	10,341	10,341	0
SECURITY	3,806	3,806	0
REVENUE	88,840	88,840	0
JUDICIARY	35,367	35,367	0
GOVERNOR	61,431	61,431	0
LT. GOVERNOR	7,880	7,880	0
AUDITOR	19,067	19,067	0
ATTORNEY GENERAL	6,150	6,150	0
AGRICULTURE	46,054	46,054	0
INSURANCE	38,749	38,749	0
CONSERVATION	6,727	6,727	0
ECONOMIC DEVELOPMENT	45,246	45,246	0
EDUCATION	91,916	91,916	0
HIGHER EDUCATION	66,313	66,313	0
HEALTH	42,633	42,633	0
HIGHWAYS	62,430	62,430	0
LABOR	39,058	39,058	0
MENTAL HEALTH	73,425	73,425	0
NATURAL RESOURCES	59,701	59,701	0
PUBLIC SAFETY	83,497	83,497	0
SOCIAL SERVICES	177,606	177,606	0
CORRECTIONS	56,587	56,587	0
ALL OTHER	1,015,163	102,065	913,098
Direct Billed	0	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Total	2,367,042	1,453,944	913,098

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued for each department.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The costs of fund accounting have been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,053,695			2,053,695
BUILDING USE I	43,260		43,260	
EQUIPMENT USE	8,087		8,087	
RETIREMENT/GROUP INSURANCE	686,931		686,931	
OASDHI	132,446		132,446	
INSURANCE	40		40	
COMM. OF ADMIN.	87,292	22,775	110,067	
INFORMATION TECHNOLOGY SERVICES	39,659	7,002	46,661	
BUDGET AND PLANNING	23,859	1,590	25,449	
ACCOUNTING		1,626	1,626	
PURCHASING		277	277	
GENERAL SERVICES		612	612	
TREASURER		70	70	
SECRETARY OF STATE		240,652	240,652	
SECURITY		16,810	16,810	
REVENUE		1,557	1,557	
Total Allocated Additions:	1,021,574	292,971	1,314,545	1,314,545
Capital Outlay	(11,417)			
GR Cost Reimbursement	(26,949)			
Total Departmental Cost Adjustments:	(38,366)			(38,366)
Total To Be Allocated:	3,036,903	292,971		3,329,874

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,892,585	0	599,003	1,236,994	56,588
Other Expense & Cost					
Departmental Expenditures	161,110	0	50,991	105,302	4,817
Departmental Totals					
Total Expenditures	2,053,695	0	649,994	1,342,296	61,405
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay	(11,417)	0	(3,614)	(7,462)	(341)
GR Cost Reimbursement	(26,949)	0	(8,793)	(18,156)	0
Functional Cost					
2,015,329		0	637,587	1,316,678	61,064
Allocation Step 1					
Inbound- All Others	1,021,574	1,021,574	0	0	0
Reallocate Admin Costs		(1,021,574)	323,194	667,426	30,954
1st Allocation	3,036,903	0	960,781	1,984,104	92,018
Allocation Step 2					
Inbound- All Others	292,971	292,971	0	0	0
Reallocate Admin Costs		(292,971)	92,687	191,407	8,877
2nd Allocation	292,971	0	92,687	191,407	8,877
Total For 18 ACCOUNTING					
Total Allocated	3,329,874	0	1,053,468	2,175,511	100,895

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	503	0.0344	331		331		331
INFORMATION TECHNOLOGY SERVICES	26,669	1.8256	17,540		17,540		17,540
BUDGET AND PLANNING	688	0.0471	452		452		452
ACCOUNTING	1,259	0.0862	828		828		828
PERSONNEL	1,773	0.1214	1,166		1,166	115	1,281
PURCHASING	1,324	0.0906	871		871	86	957
GENERAL SERVICES	1,686	0.1154	1,109		1,109	109	1,218
TREASURER	1,222	0.0837	804		804	79	883
SECRETARY OF STATE	6,636	0.4543	4,364		4,364	430	4,794
SECURITY	895	0.0613	589		589	58	647
REVENUE	38,305	2.6221	25,193		25,193	2,480	27,673
LEGISLATURE	16,681	1.1419	10,971		10,971	1,080	12,051
JUDICIARY	96,341	6.5949	63,363		63,363	6,237	69,600
GOVERNOR	820	0.0561	539		539	53	592
LT. GOVERNOR	161	0.0110	106		106	10	116
AUDITOR	3,068	0.2100	2,018		2,018	199	2,217
ATTORNEY GENERAL	10,720	0.7338	7,050		7,050	694	7,744
AGRICULTURE	10,213	0.6991	6,717		6,717	661	7,378
INSURANCE	4,615	0.3159	3,035		3,035	299	3,334
CONSERVATION	49,605	3.3957	32,625		32,625	3,211	35,836
ECONOMIC DEVELOPMENT	31,049	2.1254	20,421		20,421	2,010	22,431
EDUCATION	50,193	3.4359	33,012		33,012	3,249	36,261
HIGHER EDUCATION	1,452	0.0994	955		955	94	1,049
HEALTH	44,578	3.0515	29,319		29,319	2,886	32,205
HIGHWAYS	167,421	11.4606	110,111		110,111	10,839	120,950
LABOR	20,885	1.4297	13,736		13,736	1,352	15,088
MENTAL HEALTH	224,282	15.3530	147,508		147,508	14,520	162,028
NATURAL RESOURCES	47,123	3.2258	30,992		30,992	3,051	34,043
PUBLIC SAFETY	120,172	8.2262	79,036		79,036	7,780	86,816
SOCIAL SERVICES	205,490	14.0666	135,149		135,149	13,303	148,452
CORRECTIONS	267,550	18.3148	175,965		175,965	17,319	193,284
ALL OTHER	7,459	0.5106	4,906		4,906	483	5,389
SubTotal	1,460,838	100.0000	960,781		960,781	92,687	1,053,468

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	1,460,838	100.0000	960,781		960,781	92,687	1,053,468

Allocation Basis: Number of Paychecks, FY 2007

Allocation Source: SAM II HR Access Query

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	493	0.0189	374		374		374
INFORMATION TECHNOLOGY SERVICES	37,311	1.4281	28,334		28,334		28,334
BUDGET AND PLANNING	239	0.0091	182		182		182
ACCOUNTING	1,051	0.0402	798		798		798
PERSONNEL	816	0.0312	620		620	61	681
PURCHASING	1,845	0.0706	1,401		1,401	137	1,538
GENERAL SERVICES	40,084	1.5342	30,440		30,440	2,981	33,421
TREASURER	26,306	1.0069	19,977		19,977	1,956	21,933
SECRETARY OF STATE	12,822	0.4908	9,737		9,737	954	10,691
SECURITY	338	0.0129	257		257	25	282
REVENUE	182,269	6.9763	138,417		138,417	13,556	151,973
LEGISLATURE	14,241	0.5451	10,815		10,815	1,059	11,874
JUDICIARY	47,967	1.8359	36,427		36,427	3,567	39,994
GOVERNOR	1,242	0.0475	943		943	92	1,035
LT. GOVERNOR	318	0.0122	241		241	24	265
AUDITOR	2,102	0.0805	1,596		1,596	156	1,752
ATTORNEY GENERAL	15,664	0.5995	11,895		11,895	1,165	13,060
AGRICULTURE	31,987	1.2243	24,291		24,291	2,379	26,670
INSURANCE	5,709	0.2185	4,335		4,335	425	4,760
CONSERVATION	101,791	3.8960	77,301		77,301	7,571	84,872
ECONOMIC DEVELOPMENT	63,033	2.4126	47,868		47,868	4,688	52,556
EDUCATION	423,610	16.2135	321,693		321,693	31,505	353,198
HIGHER EDUCATION	7,022	0.2688	5,333		5,333	522	5,855
HEALTH	225,709	8.6389	171,405		171,405	16,787	188,192
HIGHWAYS	460,977	17.6436	350,071		350,071	34,284	384,355
LABOR	62,599	2.3960	47,538		47,538	4,656	52,194
MENTAL HEALTH	146,987	5.6259	111,623		111,623	10,932	122,555
NATURAL RESOURCES	109,422	4.1881	83,096		83,096	8,138	91,234
PUBLIC SAFETY	109,935	4.2077	83,486		83,486	8,176	91,662
SOCIAL SERVICES	275,691	10.5520	209,362		209,362	20,504	229,866
CORRECTIONS	186,892	7.1532	141,927		141,927	13,900	155,827
ALL OTHER	16,224	0.6210	12,321		12,321	1,207	13,528
SubTotal	2,612,696	100.0000	1,984,104		1,984,104	191,407	2,175,511

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	2,612,696	100.0000	1,984,104		1,984,104	191,407	2,175,511

Allocation Basis: Number of PV Documents by Agency

Allocation Source: Access Query from SAM II Data Warehouse-Financial

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	92,018		92,018	8,877	100,895
SubTotal	100	100.0000	92,018		92,018	8,877	100,895
TOTAL	100	100.0000	92,018		92,018	8,877	100,895

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	705	331	374	0
INFORMATION	45,874	17,540	28,334	0
BUDGET AND PLANNING	634	452	182	0
ACCOUNTING	1,626	828	798	0
PERSONNEL	1,962	1,281	681	0
PURCHASING	2,495	957	1,538	0
GENERAL SERVICES	34,639	1,218	33,421	0
TREASURER	22,816	883	21,933	0
SECRETARY OF STATE	15,485	4,794	10,691	0
SECURITY	929	647	282	0
REVENUE	179,646	27,673	151,973	0
LEGISLATURE	23,925	12,051	11,874	0
JUDICIARY	109,594	69,600	39,994	0
GOVERNOR	1,627	592	1,035	0
LT. GOVERNOR	381	116	265	0
AUDITOR	3,969	2,217	1,752	0
ATTORNEY GENERAL	20,804	7,744	13,060	0
AGRICULTURE	34,048	7,378	26,670	0
INSURANCE	8,094	3,334	4,760	0
CONSERVATION	120,708	35,836	84,872	0
ECONOMIC DEVELOPMENT	74,987	22,431	52,556	0
EDUCATION	389,459	36,261	353,198	0
HIGHER EDUCATION	6,904	1,049	5,855	0
HEALTH	220,397	32,205	188,192	0
HIGHWAYS	505,305	120,950	384,355	0
LABOR	67,282	15,088	52,194	0
MENTAL HEALTH	284,583	162,028	122,555	0
NATURAL RESOURCES	125,277	34,043	91,234	0
PUBLIC SAFETY	178,478	86,816	91,662	0
SOCIAL SERVICES	378,318	148,452	229,866	0
CORRECTIONS	349,111	193,284	155,827	0
ALL OTHER	119,812	5,389	13,528	100,895

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,329,874	1,053,468	2,175,511	100,895

SCHEDULE 17
FISCAL 2007

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

Section II costs are disallowable and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,451,807			2,451,807
BUILDING USE I	59,226		59,226	
EQUIPMENT USE	13,062		13,062	
RETIREMENT/GROUP INSURANCE	745,252		745,252	
OASDHI	158,711		158,711	
WORKER'S COMPENSATION	108		108	
INSURANCE	58		58	
COMM. OF ADMIN.	108,757	28,375	137,132	
INFORMATION TECHNOLOGY SERVICES	347,864	61,417	409,281	
BUDGET AND PLANNING	8,794	586	9,380	
ACCOUNTING	1,786	176	1,962	
PURCHASING		109	109	
GENERAL SERVICES		872	872	
TREASURER		79	79	
SECRETARY OF STATE		6,119	6,119	
SECURITY		19,447	19,447	
REVENUE		37	37	
Total Allocated Additions:	1,443,618	117,217	1,560,835	1,560,835
Capital Outlay	(2,659)			
GR Cost Reimbursement	(37,332)			
Total Departmental Cost Adjustments:	(39,991)			(39,991)
Total To Be Allocated:	3,855,434	117,217		3,972,651

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,210,604	0	2,169,238	41,366
Other Expense & Cost				
Departmental Expenditures	241,203	0	131,051	110,152
Departmental Totals				
Total Expenditures	2,451,807	0	2,300,289	151,518
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(2,659)	0	(2,659)	0
GR Cost Reimbursement	(37,332)	0	(37,332)	0
Functional Cost				
	2,411,816	0	2,260,298	151,518
Allocation Step 1				
Inbound- All Others	1,443,618	1,443,618	0	0
Reallocate Admin Costs		(1,443,618)	1,352,926	90,692
1st Allocation	3,855,434	0	3,613,224	242,210
Allocation Step 2				
Inbound- All Others	117,217	117,217	0	0
Reallocate Admin Costs		(117,217)	109,853	7,364
2nd Allocation	117,217	0	109,853	7,364
Total For 21 PERSONNEL				
Total Allocated	3,972,651	0	3,723,077	249,574

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,535	4.1362	149,452		149,452		149,452
SECURITY	8	0.0216	779		779	25	804
REVENUE	1,365	3.6782	132,900		132,900	4,215	137,115
AGRICULTURE	262	0.7060	25,509		25,509	809	26,318
INSURANCE	121	0.3260	11,781		11,781	374	12,155
ECONOMIC DEVELOPMENT	1,061	2.8590	103,302		103,302	3,276	106,578
HEALTH	1,661	4.4758	161,719		161,719	5,129	166,848
LABOR	775	2.0883	75,456		75,456	2,393	77,849
MENTAL HEALTH	7,707	20.7674	750,374		750,374	23,798	774,172
NATURAL RESOURCES	1,549	4.1740	150,815		150,815	4,783	155,598
PUBLIC SAFETY	2,252	6.0683	219,261		219,261	6,954	226,215
SOCIAL SERVICES	8,030	21.6378	781,822		781,822	24,795	806,617
CORRECTIONS	10,785	29.0614	1,050,054		1,050,054	33,302	1,083,356
SubTotal	37,111	100.0000	3,613,224		3,613,224	109,853	3,723,077
TOTAL	37,111	100.0000	3,613,224		3,613,224	109,853	3,723,077

Allocation Basis: Average Number of Merit & UCP Employees, FY 2007

Allocation Source: SAM II HR (Merit & UCP) Reports

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	242,210		242,210	7,364	249,574
SubTotal	100	100.0000	242,210		242,210	7,364	249,574
TOTAL	100	100.0000	242,210		242,210	7,364	249,574

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		SECTION II
COMM. OF ADMIN.	149,452	149,452	0
SECURITY	804	804	0
REVENUE	137,115	137,115	0
AGRICULTURE	26,318	26,318	0
INSURANCE	12,155	12,155	0
ECONOMIC DEVELOPMENT	106,578	106,578	0
HEALTH	166,848	166,848	0
LABOR	77,849	77,849	0
MENTAL HEALTH	774,172	774,172	0
NATURAL RESOURCES	155,598	155,598	0
PUBLIC SAFETY	226,215	226,215	0
SOCIAL SERVICES	806,617	806,617	0
CORRECTIONS	1,083,356	1,083,356	0
ALL OTHER	249,574	0	249,574
Direct Billed	0	0	0
Total	<u>3,972,651</u>	<u>3,723,077</u>	<u>249,574</u>

SCHEDULE 18
FISCAL 2007

STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2007.

Costs of Surplus Property have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,159,499			4,159,499
BUILDING USE I	33,465		33,465	
EQUIPMENT USE	66,964		66,964	
RETIREMENT/GROUP INSURANCE	738,168		738,168	
OASDHI	161,878		161,878	
WORKER'S COMPENSATION	50,288		50,288	
INSURANCE	43		43	
COMM. OF ADMIN.	92,626	24,166	116,792	
INFORMATION TECHNOLOGY SERVICES	33,927	5,990	39,917	
BUDGET AND PLANNING	8,578	572	9,150	
ACCOUNTING	2,272	223	2,495	
PURCHASING		1,210	1,210	
GENERAL SERVICES		646	646	
TREASURER		96	96	
SECRETARY OF STATE		1,488	1,488	
SECURITY		11,536	11,536	
REVENUE		26	26	
Total Allocated Additions:	1,188,209	45,953	1,234,162	1,234,162
Capital Outlay	(1,377)			
Refunds	(169,754)			
GR Cost Reimbursement	(21,843)			
Total Departmental Cost Adjustments:	(192,974)			(192,974)
Total To Be Allocated:	5,154,734	45,953		5,200,687

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,104,805	0	1,481,120	623,685
Other Expense & Cost				
Departmental Expenditures	2,054,694	0	239,245	1,815,449
Departmental Totals				
Total Expenditures	4,159,499	0	1,720,365	2,439,134
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(1,377)	0	0	(1,377)
Refunds	(169,754)	0	(166,000)	(3,754)
GR Cost Reimbursement	(21,843)	0	(21,843)	0
Functional Cost				
Functional Cost	3,966,525	0	1,532,522	2,434,003
Allocation Step 1				
Inbound- All Others	1,188,209	1,188,209	0	0
Reallocate Admin Costs		(1,188,209)	459,081	729,128
1st Allocation	5,154,734	0	1,991,603	3,163,131
Allocation Step 2				
Inbound- All Others	45,953	45,953	0	0
Reallocate Admin Costs		(45,953)	17,755	28,198
2nd Allocation	45,953	0	17,755	28,198
Total For 22 PURCHASING				
Total Allocated	5,200,687	0	2,009,358	3,191,329

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department PURCHASING**

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	17,036	0.0027	54		54		54
INFORMATION TECHNOLOGY SERVICES	69,974,842	11.1343	221,750		221,750		221,750
BUDGET AND PLANNING	10,671	0.0017	34		34		34
ACCOUNTING	87,265	0.0139	277		277		277
PERSONNEL	34,407	0.0055	109		109		109
PURCHASING	381,710	0.0607	1,210		1,210		1,210
GENERAL SERVICES	2,865,833	0.4560	9,082		9,082	91	9,173
TREASURER	676,700	0.1077	2,144		2,144	22	2,166
SECRETARY OF STATE	7,811,012	1.2429	24,753		24,753	249	25,002
SECURITY	179,002	0.0285	567		567	6	573
REVENUE	13,042,859	2.0754	41,333		41,333	415	41,748
GOVERNOR	1,815	0.0003	6		6		6
LT. GOVERNOR	300,179	0.0478	951		951	10	961
AUDITOR	200,424	0.0319	635		635	6	641
ATTORNEY GENERAL	1,036,604	0.1649	3,285		3,285	33	3,318
AGRICULTURE	1,943,452	0.3092	6,159		6,159	62	6,221
INSURANCE	997,572	0.1587	3,161		3,161	32	3,193
CONSERVATION	15,286,390	2.4323	48,443		48,443	486	48,929
ECONOMIC DEVELOPMENT	18,109,223	2.8815	57,388		57,388	576	57,964
EDUCATION	56,494,245	8.9893	179,030		179,030	1,798	180,828
HIGHER EDUCATION	8,664,827	1.3787	27,459		27,459	276	27,735
HEALTH	55,271,014	8.7946	175,154		175,154	1,759	176,913
LABOR	1,236,912	0.1968	3,920		3,920	39	3,959
MENTAL HEALTH	53,885,627	8.5742	170,764		170,764	1,715	172,479
NATURAL RESOURCES	10,995,580	1.7496	34,845		34,845	350	35,195
PUBLIC SAFETY	48,200,005	7.6695	152,746		152,746	1,534	154,280
SOCIAL SERVICES	101,778,918	16.1949	322,538		322,538	3,239	325,777
CORRECTIONS	150,968,110	24.0217	478,418		478,418	4,802	483,220
ALL OTHER	8,011,455	1.2748	25,388		25,388	255	25,643
SubTotal	628,463,689	100.0000	1,991,603		1,991,603	17,755	2,009,358
TOTAL	628,463,689	100.0000	1,991,603		1,991,603	17,755	2,009,358

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	3,163,131		3,163,131	28,198	3,191,329
SubTotal	100	100.0000	3,163,131		3,163,131	28,198	3,191,329
TOTAL	100	100.0000	3,163,131		3,163,131	28,198	3,191,329

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
COMM. OF ADMIN.	54	54	0
INFORMATION	221,750	221,750	0
BUDGET AND PLANNING	34	34	0
ACCOUNTING	277	277	0
PERSONNEL	109	109	0
PURCHASING	1,210	1,210	0
GENERAL SERVICES	9,173	9,173	0
TREASURER	2,166	2,166	0
SECRETARY OF STATE	25,002	25,002	0
SECURITY	573	573	0
REVENUE	41,748	41,748	0
GOVERNOR	6	6	0
LT. GOVERNOR	961	961	0
AUDITOR	641	641	0
ATTORNEY GENERAL	3,318	3,318	0
AGRICULTURE	6,221	6,221	0
INSURANCE	3,193	3,193	0
CONSERVATION	48,929	48,929	0
ECONOMIC DEVELOPMENT	57,964	57,964	0
EDUCATION	180,828	180,828	0
HIGHER EDUCATION	27,735	27,735	0
HEALTH	176,913	176,913	0
LABOR	3,959	3,959	0
MENTAL HEALTH	172,479	172,479	0
NATURAL RESOURCES	35,195	35,195	0
PUBLIC SAFETY	154,280	154,280	0
SOCIAL SERVICES	325,777	325,777	0
CORRECTIONS	483,220	483,220	0
ALL OTHER	3,216,972	25,643	3,191,329
Direct Billed	0	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	5,200,687	2,009,358	3,191,329

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

Mail Services. Provide pick up, delivery and processing of mail to State departments and agencies. Costs are allocated based on the number of mail stops and cost of postage for each department and agency.

For the purpose of the carry forward these costs are allocated to "All Other" since mail costs will be billed directly starting in FY08.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Other Cost. The remaining cost of the Division of General Services is included as Other. These costs are allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,923,597			21,923,597
BUILDING USE I	34,279		34,279	
BUILDING USE II	2,238		2,238	
EQUIPMENT USE	20,207		20,207	
RETIREMENT/GROUP INSURANCE	309,340		309,340	
OASDHI	58,878		58,878	
BUILDING RENTAL	1,357,809		1,357,809	
WORKER'S COMPENSATION	38,389		38,389	
UNEMPLOYMENT COMPENSATION	3,394		3,394	
INSURANCE	53,940		53,940	
COMM. OF ADMIN.	101,340	26,440	127,780	
INFORMATION TECHNOLOGY SERVICES	524,984	92,689	617,673	
BUDGET AND PLANNING	14,668	978	15,646	
ACCOUNTING	31,549	3,090	34,639	
PURCHASING	9,082	91	9,173	
GENERAL SERVICES		816	816	
TREASURER		1,271	1,271	
SECRETARY OF STATE		395	395	
SECURITY		8,570	8,570	
REVENUE		373	373	
Total Allocated Additions:	2,560,097	134,713	2,694,810	2,694,810
Capital Outlay - Departmental	(519,551)			
Unallowable Risk Management	(12,507,997)			
GR Cost Reimbursement	(16,064)			
Total Departmental Cost Adjustments:	(13,043,612)			(13,043,612)
Total To Be Allocated:	11,440,082	134,713		11,574,795

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
Wages & Benefits					
Salaries & Wages	2,228,257	0	543,578	166,240	1,518,439
Other Expense & Cost					
Departmental Expenditures	19,510,313	0	12,557,692	14,995	6,921,246
General and Administrative	185,027	0	45,137	13,804	126,086
Departmental Totals					
Total Expenditures	21,923,597	0	13,146,407	195,039	8,565,771
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(519,551)	0	0	0	(504,045)
Unallowable Risk Management	(12,507,997)	0	(12,507,997)	0	0
GR Cost Reimbursement	(16,064)	0	(16,064)	0	0
Functional Cost					
Functional Cost	8,879,985	0	622,346	195,039	8,061,726
Allocation Step 1					
Inbound- All Others	2,560,097	2,560,097	0	0	0
Reallocate Admin Costs		(2,560,097)	179,422	56,230	2,324,194
1st Allocation	11,440,082	0	801,768	251,269	10,385,920
Allocation Step 2					
Inbound- All Others	134,713	134,713	0	0	0
Reallocate Admin Costs		(134,713)	9,441	2,959	122,300
2nd Allocation	134,713	0	9,441	2,959	122,300
Total For 23 GENERAL					
Total Allocated	11,574,795	0	811,209	254,228	10,508,220

MAXIMUS**Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES**

	OTHER
Wages & Benefits	
Salaries & Wages	0
Other Expense & Cost	
Departmental Expenditures	16,380
General and Administrative	0
Departmental Totals	
Total Expenditures	16,380
Deductions	
Total Deductions	0
Cost Adjustments	
Capital Outlay - Departmental	(15,506)
Unallowable Risk Management	0
GR Cost Reimbursement	0
 Functional Cost	 874
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	251
1st Allocation	1,125
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	13
2nd Allocation	13
Total For 23 GENERAL	
Total Allocated	1,138

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	22	0.0311	249		249		249
INFORMATION TECHNOLOGY SERVICES	1,150	1.6249	13,028		13,028		13,028
BUDGET AND PLANNING	30	0.0424	340		340		340
ACCOUNTING	54	0.0763	612		612		612
PERSONNEL	77	0.1088	872		872		872
PURCHASING	57	0.0805	646		646		646
GENERAL SERVICES	72	0.1017	816		816		816
TREASURER	50	0.0706	566		566	7	573
SECRETARY OF STATE	275	0.3886	3,115		3,115	37	3,152
SECURITY	37	0.0523	419		419	5	424
REVENUE	1,586	2.2410	17,967		17,967	216	18,183
LEGISLATURE	732	1.0343	8,293		8,293	100	8,393
JUDICIARY	4,335	6.1252	49,110		49,110	590	49,700
GOVERNOR	33	0.0466	374		374	4	378
LT. GOVERNOR	7	0.0099	79		79	1	80
AUDITOR	127	0.1794	1,439		1,439	17	1,456
ATTORNEY GENERAL	443	0.6259	5,019		5,019	60	5,079
AGRICULTURE	467	0.6599	5,291		5,291	64	5,355
INSURANCE	192	0.2713	2,175		2,175	26	2,201
CONSERVATION	2,190	3.0944	24,810		24,810	298	25,108
ECONOMIC DEVELOPMENT	1,604	2.2664	18,171		18,171	218	18,389
EDUCATION	2,654	3.7500	30,066		30,066	362	30,428
HIGHER EDUCATION	58	0.0820	657		657	8	665
HEALTH	1,877	2.6521	21,264		21,264	256	21,520
HIGHWAYS	7,196	10.1677	81,522		81,522	980	82,502
LABOR	913	1.2900	10,343		10,343	124	10,467
MENTAL HEALTH	9,602	13.5673	108,778		108,778	1,308	110,086
NATURAL RESOURCES	2,061	2.9121	23,349		23,349	281	23,630
PUBLIC SAFETY	5,048	7.1327	57,187		57,187	688	57,875
SOCIAL SERVICES	8,553	12.0851	96,895		96,895	1,165	98,060
CORRECTIONS	11,138	15.7378	126,179		126,179	1,518	127,697
ALL OTHER	8,133	11.4917	92,137		92,137	1,108	93,245
SubTotal	70,773	100.0000	801,768		801,768	9,441	811,209

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	70,773	100.0000	801,768		801,768	9,441	811,209

Allocation Basis: Total Number of Employees, FY 2007

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - MAIL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	251,269		251,269	2,959	254,228
SubTotal	100	100.0000	251,269		251,269	2,959	254,228
TOTAL	100	100.0000	251,269		251,269	2,959	254,228

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	10,385,920		10,385,920	122,300	10,508,220
SubTotal	100	100.0000	10,385,920		10,385,920	122,300	10,508,220
TOTAL	100	100.0000	10,385,920		10,385,920	122,300	10,508,220

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,125		1,125	13	1,138
SubTotal	100	100.0000	1,125		1,125	13	1,138
TOTAL	100	100.0000	1,125		1,125	13	1,138

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	249	249	0	0	0
INFORMATION	13,028	13,028	0	0	0
BUDGET AND PLANNING	340	340	0	0	0
ACCOUNTING	612	612	0	0	0
PERSONNEL	872	872	0	0	0
PURCHASING	646	646	0	0	0
GENERAL SERVICES	816	816	0	0	0
TREASURER	573	573	0	0	0
SECRETARY OF STATE	3,152	3,152	0	0	0
SECURITY	424	424	0	0	0
REVENUE	18,183	18,183	0	0	0
LEGISLATURE	8,393	8,393	0	0	0
JUDICIARY	49,700	49,700	0	0	0
GOVERNOR	378	378	0	0	0
LT. GOVERNOR	80	80	0	0	0
AUDITOR	1,456	1,456	0	0	0
ATTORNEY GENERAL	5,079	5,079	0	0	0
AGRICULTURE	5,355	5,355	0	0	0
INSURANCE	2,201	2,201	0	0	0
CONSERVATION	25,108	25,108	0	0	0
ECONOMIC DEVELOPMENT	18,389	18,389	0	0	0
EDUCATION	30,428	30,428	0	0	0
HIGHER EDUCATION	665	665	0	0	0
HEALTH	21,520	21,520	0	0	0
HIGHWAYS	82,502	82,502	0	0	0
LABOR	10,467	10,467	0	0	0
MENTAL HEALTH	110,086	110,086	0	0	0
NATURAL RESOURCES	23,630	23,630	0	0	0
PUBLIC SAFETY	57,875	57,875	0	0	0
SOCIAL SERVICES	98,060	98,060	0	0	0
CORRECTIONS	127,697	127,697	0	0	0
ALL OTHER	10,856,831	93,245	254,228	10,508,220	1,138

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0	0	0	0	0
Total	<u>11,574,795</u>	<u>811,209</u>	<u>254,228</u>	<u>10,508,220</u>	<u>1,138</u>

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,452,280			25,452,280
BUILDING USE I	57,028		57,028	
RETIREMENT/GROUP INSURANCE	661,353		661,353	
OASDHI	147,162		147,162	
BUILDING RENTAL	176,121		176,121	
UNEMPLOYMENT COMPENSATION	4,438		4,438	
INSURANCE	37		37	
BUDGET AND PLANNING	20,110	1,340	21,450	
ACCOUNTING	20,781	2,035	22,816	
PURCHASING	2,144	22	2,166	
GENERAL SERVICES	566	7	573	
TREASURER		838	838	
SECRETARY OF STATE		26,876	26,876	
SECURITY		15,821	15,821	
REVENUE		16	16	
Total Allocated Additions:	1,089,740	46,955	1,136,695	1,136,695
Capital Outlay	(117,570)			
Refunds	(22,502,098)			
Total Departmental Cost Adjustments:	(22,619,668)			(22,619,668)
Total To Be Allocated:	3,922,352	46,955		3,969,307

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,938,993	0	91,234	1,847,759
Other Expense & Cost				
Departmental Expenditures	1,011,189	0	47,627	963,562
Refunds	22,502,098	0	0	22,502,098
Departmental Totals				
Total Expenditures	25,452,280	0	138,861	25,313,419
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(117,570)	0	(5,538)	(112,032)
Refunds	(22,502,098)	0	0	(22,502,098)
Functional Cost				
Functional Cost	2,832,612	0	133,323	2,699,289
Allocation Step 1				
Inbound- All Others	1,089,740	1,089,740	0	0
Reallocate Admin Costs		(1,089,740)	51,291	1,038,449
1st Allocation	3,922,352	0	184,614	3,737,738
Allocation Step 2				
Inbound- All Others	46,955	46,955	0	0
Reallocate Admin Costs		(46,955)	2,210	44,745
2nd Allocation	46,955	0	2,210	44,745
Total For 24 TREASURER				
Total Allocated	3,969,307	0	186,824	3,782,483

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	996	0.0164	30		30		30
INFORMATION TECHNOLOGY SERVICES	63,980	1.0546	1,947		1,947		1,947
BUDGET AND PLANNING	927	0.0153	28		28		28
ACCOUNTING	2,310	0.0381	70		70		70
PERSONNEL	2,589	0.0427	79		79		79
PURCHASING	3,169	0.0522	96		96		96
GENERAL SERVICES	41,770	0.6885	1,271		1,271		1,271
TREASURER	27,528	0.4538	838		838		838
SECRETARY OF STATE	19,458	0.3207	592		592	7	599
SECURITY	1,233	0.0203	38		38		38
REVENUE	1,613,130	26.5896	49,089		49,089	601	49,690
LEGISLATURE	30,922	0.5097	941		941	12	953
JUDICIARY	144,308	2.3787	4,391		4,391	54	4,445
GOVERNOR	2,062	0.0340	63		63	1	64
LT. GOVERNOR	479	0.0079	15		15		15
AUDITOR	5,170	0.0852	157		157	2	159
ATTORNEY GENERAL	26,384	0.4349	803		803	10	813
AGRICULTURE	42,200	0.6956	1,284		1,284	16	1,300
INSURANCE	10,324	0.1702	314		314	4	318
CONSERVATION	151,396	2.4955	4,607		4,607	56	4,663
ECONOMIC DEVELOPMENT	94,082	1.5508	2,863		2,863	35	2,898
EDUCATION	473,803	7.8098	14,418		14,418	177	14,595
HIGHER EDUCATION	8,474	0.1397	258		258	3	261
HEALTH	270,287	4.4552	8,225		8,225	101	8,326
HIGHWAYS	628,398	10.3581	19,122		19,122	234	19,356
LABOR	83,484	1.3761	2,540		2,540	31	2,571
MENTAL HEALTH	371,269	6.1197	11,298		11,298	139	11,437
NATURAL RESOURCES	156,545	2.5804	4,764		4,764	58	4,822
PUBLIC SAFETY	230,107	3.7929	7,002		7,002	86	7,088
SOCIAL SERVICES	1,081,843	17.8323	32,921		32,921	404	33,325
CORRECTIONS	454,442	7.4907	13,829		13,829	170	13,999
ALL OTHER	23,683	0.3904	721		721	9	730
SubTotal	6,066,752	100.0000	184,614		184,614	2,210	186,824

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	6,066,752	100.0000	184,614		184,614	2,210	186,824

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants

Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	3,737,738		3,737,738	44,745	3,782,483
SubTotal	100	100.0000	3,737,738		3,737,738	44,745	3,782,483
TOTAL	100	100.0000	3,737,738		3,737,738	44,745	3,782,483

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	30	30	0
INFORMATION	1,947	1,947	0
BUDGET AND PLANNING	28	28	0
ACCOUNTING	70	70	0
PERSONNEL	79	79	0
PURCHASING	96	96	0
GENERAL SERVICES	1,271	1,271	0
TREASURER	838	838	0
SECRETARY OF STATE	599	599	0
SECURITY	38	38	0
REVENUE	49,690	49,690	0
LEGISLATURE	953	953	0
JUDICIARY	4,445	4,445	0
GOVERNOR	64	64	0
LT. GOVERNOR	15	15	0
AUDITOR	159	159	0
ATTORNEY GENERAL	813	813	0
AGRICULTURE	1,300	1,300	0
INSURANCE	318	318	0
CONSERVATION	4,663	4,663	0
ECONOMIC DEVELOPMENT	2,898	2,898	0
EDUCATION	14,595	14,595	0
HIGHER EDUCATION	261	261	0
HEALTH	8,326	8,326	0
HIGHWAYS	19,356	19,356	0
LABOR	2,571	2,571	0
MENTAL HEALTH	11,437	11,437	0
NATURAL RESOURCES	4,822	4,822	0
PUBLIC SAFETY	7,088	7,088	0
SOCIAL SERVICES	33,325	33,325	0
CORRECTIONS	13,999	13,999	0
ALL OTHER	3,783,213	730	3,782,483

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>3,969,307</u>	<u>186,824</u>	<u>3,782,483</u>

SCHEDULE 21
FISCAL 2007

STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	46,612,532			46,612,532
BUILDING USE I	6,876		6,876	
BUILDING USE II	3,190		3,190	
BUILDING USE III	499,038		499,038	
RETIREMENT/GROUP INSURANCE	3,270,266		3,270,266	
OASDHI	662,229		662,229	
BUILDING RENTAL	1,427,728		1,427,728	
WORKER'S COMPENSATION	7,726		7,726	
UNEMPLOYMENT COMPENSATION	7,286		7,286	
INSURANCE	206		206	
BUDGET AND PLANNING	9,695	646	10,341	
ACCOUNTING	14,101	1,384	15,485	
PURCHASING	24,753	249	25,002	
GENERAL SERVICES	3,115	37	3,152	
TREASURER	592	7	599	
SECRETARY OF STATE		230,296	230,296	
SECURITY		80,755	80,755	
REVENUE		307	307	
Total Allocated Additions:	5,936,801	313,681	6,250,482	6,250,482
Capital Outlay - Departmental	(243,630)			
Capital Outlay - G & A	(1,133,459)			
Postage	(2,133)			
GR Cost Reimbursement	(229,788)			
Total Departmental Cost Adjustments:	(1,609,010)			(1,609,010)
Total To Be Allocated:	50,940,323	313,681		51,254,004

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,168,856	0	2,052,858	5,115,998
Other Expense & Cost				
Departmental Expenditures	34,569,922	0	1,063,598	33,506,324
General and Administrative	4,873,754	0	1,395,638	3,478,116
Departmental Totals				
Total Expenditures	46,612,532	0	4,512,094	42,100,438
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(243,630)	0	(126,704)	(116,926)
Capital Outlay - G & A	(1,133,459)	0	(324,575)	(808,884)
Postage	(2,133)	0	(611)	(1,522)
GR Cost Reimbursement	(229,788)	0	(229,788)	0
Functional Cost				
Functional Cost	45,003,522	0	3,830,416	41,173,106
Allocation Step 1				
Inbound- All Others	5,936,801	5,936,801	0	0
Reallocate Admin Costs		(5,936,801)	505,305	5,431,496
1st Allocation	50,940,323	0	4,335,721	46,604,602
Allocation Step 2				
Inbound- All Others	313,681	313,681	0	0
Reallocate Admin Costs		(313,681)	26,699	286,982
2nd Allocation	313,681	0	26,699	286,982
Total For 25 SECRETARY OF				
Total Allocated	51,254,004	0	4,362,420	46,891,584

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Fiscal Year 2007 SWCAP Carry Forward

2007

Version 1.0005-1

Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	79	0.0277	1,200		1,200		1,200
INFORMATION TECHNOLOGY SERVICES	591	0.2070	8,974		8,974		8,974
BUDGET AND PLANNING	10	0.0035	152		152		152
ACCOUNTING	15,849	5.5504	240,652		240,652		240,652
PERSONNEL	403	0.1411	6,119		6,119		6,119
PURCHASING	98	0.0343	1,488		1,488		1,488
GENERAL SERVICES	26	0.0091	395		395		395
TREASURER	1,770	0.6199	26,876		26,876		26,876
SECRETARY OF STATE	15,167	5.3116	230,296		230,296		230,296
SECURITY	49	0.0172	744		744	5	749
REVENUE	1,664	0.5827	25,266		25,266	177	25,443
LEGISLATURE	1,296	0.4539	19,678		19,678	138	19,816
JUDICIARY	31,080	10.8844	471,919		471,919	3,299	475,218
GOVERNOR	76	0.0266	1,154		1,154	8	1,162
LT. GOVERNOR	143	0.0501	2,171		2,171	15	2,186
AUDITOR	1,992	0.6976	30,247		30,247	211	30,458
ATTORNEY GENERAL	42,817	14.9949	650,134		650,134	4,545	654,679
AGRICULTURE	1,235	0.4325	18,752		18,752	131	18,883
INSURANCE	10,975	3.8435	166,645		166,645	1,165	167,810
CONSERVATION	666	0.2332	10,113		10,113	71	10,184
ECONOMIC DEVELOPMENT	3,135	1.0979	47,602		47,602	333	47,935
EDUCATION	6,024	2.1097	91,469		91,469	639	92,108
HIGHER EDUCATION	1,424	0.4987	21,622		21,622	151	21,773
HEALTH	15,831	5.5441	240,378		240,378	1,680	242,058
HIGHWAYS	2,233	0.7820	33,906		33,906	237	34,143
LABOR	15,772	5.5235	239,482		239,482	1,674	241,156
MENTAL HEALTH	6,664	2.3338	101,186		101,186	707	101,893
NATURAL RESOURCES	9,735	3.4093	147,816		147,816	1,033	148,849
PUBLIC SAFETY	13,311	4.6616	202,114		202,114	1,413	203,527
SOCIAL SERVICES	36,219	12.6842	549,950		549,950	3,844	553,794
CORRECTIONS	41,441	14.5129	629,241		629,241	4,398	633,639
ALL OTHER	7,770	2.7211	117,980		117,980	825	118,805
SubTotal	285,545	100.0000	4,335,721		4,335,721	26,699	4,362,420



All Monetary Values Are \$ Dollars
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Schedule 21.4.1

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MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	285,545	100.0000	4,335,721		4,335,721	26,699	4,362,420

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	46,604,602		46,604,602	286,982	46,891,584
SubTotal	100	100.0000	46,604,602		46,604,602	286,982	46,891,584
TOTAL	100	100.0000	46,604,602		46,604,602	286,982	46,891,584

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,200	1,200	0
INFORMATION	8,974	8,974	0
BUDGET AND PLANNING	152	152	0
ACCOUNTING	240,652	240,652	0
PERSONNEL	6,119	6,119	0
PURCHASING	1,488	1,488	0
GENERAL SERVICES	395	395	0
TREASURER	26,876	26,876	0
SECRETARY OF STATE	230,296	230,296	0
SECURITY	749	749	0
REVENUE	25,443	25,443	0
LEGISLATURE	19,816	19,816	0
JUDICIARY	475,218	475,218	0
GOVERNOR	1,162	1,162	0
LT. GOVERNOR	2,186	2,186	0
AUDITOR	30,458	30,458	0
ATTORNEY GENERAL	654,679	654,679	0
AGRICULTURE	18,883	18,883	0
INSURANCE	167,810	167,810	0
CONSERVATION	10,184	10,184	0
ECONOMIC DEVELOPMENT	47,935	47,935	0
EDUCATION	92,108	92,108	0
HIGHER EDUCATION	21,773	21,773	0
HEALTH	242,058	242,058	0
HIGHWAYS	34,143	34,143	0
LABOR	241,156	241,156	0
MENTAL HEALTH	101,893	101,893	0
NATURAL RESOURCES	148,849	148,849	0
PUBLIC SAFETY	203,527	203,527	0
SOCIAL SERVICES	553,794	553,794	0
CORRECTIONS	633,639	633,639	0
ALL OTHER	47,010,389	118,805	46,891,584

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	51,254,004	4,362,420	46,891,584

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,382,963			1,382,963
BUILDING USE I	6,987		6,987	
RETIREMENT/GROUP INSURANCE	464,946		464,946	
OASDHI	88,297		88,297	
INSURANCE	28		28	
BUDGET AND PLANNING	3,568	238	3,806	
ACCOUNTING	846	83	929	
PERSONNEL	779	25	804	
PURCHASING	567	6	573	
GENERAL SERVICES	419	5	424	
TREASURER	38		38	
SECRETARY OF STATE	744	5	749	
SECURITY		12,855	12,855	
Total Allocated Additions:	567,219	13,217	580,436	580,436
Capital Outlay - Departmental	(6,380)			
Capital Outlay - G & A	(226)			
Unallowable Security	(235,205)			
Total Departmental Cost Adjustments:	(241,811)			(241,811)
Total To Be Allocated:	1,708,371	13,217		1,721,588

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECURITY

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,264,887	0	1,264,887
Other Expense & Cost			
Departmental Expenditures	102,188	0	102,188
General and Administrative	15,888	0	15,888
Departmental Totals			
Total Expenditures	1,382,963	0	1,382,963
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Capital Outlay - Departmental	(6,380)	0	(6,380)
Capital Outlay - G & A	(226)	0	(226)
Unallowable Security	(235,205)	0	(235,205)
Functional Cost			
Functional Cost	1,141,152	0	1,141,152
Allocation Step 1			
Inbound- All Others	567,219	567,219	0
Reallocate Admin Costs		(567,219)	567,219
1st Allocation	1,708,371	0	1,708,371
Allocation Step 2			
Inbound- All Others	13,217	13,217	0
Reallocate Admin Costs		(13,217)	13,217
2nd Allocation	13,217	0	13,217
Total For 26 SECURITY			
Total Allocated	1,721,588	0	1,721,588

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	20	0.3859	6,592		6,592		6,592
INFORMATION TECHNOLOGY SERVICES	471	9.0874	155,247		155,247		155,247
BUDGET AND PLANNING	28	0.5402	9,229		9,229		9,229
ACCOUNTING	51	0.9840	16,810		16,810		16,810
PERSONNEL	59	1.1383	19,447		19,447		19,447
PURCHASING	35	0.6753	11,536		11,536		11,536
GENERAL SERVICES	26	0.5016	8,570		8,570		8,570
TREASURER	48	0.9261	15,821		15,821		15,821
SECRETARY OF STATE	245	4.7270	80,755		80,755		80,755
SECURITY	39	0.7525	12,855		12,855		12,855
REVENUE	924	17.8274	304,560		304,560	2,935	307,495
LEGISLATURE	475	9.1646	156,565		156,565	1,509	158,074
JUDICIARY	73	1.4085	24,062		24,062	232	24,294
GOVERNOR	30	0.5788	9,888		9,888	95	9,983
LT. GOVERNOR	6	0.1158	1,978		1,978	19	1,997
AUDITOR	93	1.7943	30,654		30,654	295	30,949
ATTORNEY GENERAL	208	4.0131	68,559		68,559	661	69,220
AGRICULTURE	104	2.0066	34,279		34,279	330	34,609
INSURANCE	136	2.6240	44,827		44,827	432	45,259
ECONOMIC DEVELOPMENT	202	3.8974	66,581		66,581	642	67,223
EDUCATION	327	6.3091	107,783		107,783	1,039	108,822
HEALTH	74	1.4277	24,391		24,391	235	24,626
HIGHWAYS	565	10.9010	186,230		186,230	1,795	188,025
NATURAL RESOURCES	46	0.8875	15,162		15,162	146	15,308
PUBLIC SAFETY	101	1.9487	33,291		33,291	321	33,612
SOCIAL SERVICES	279	5.3830	91,961		91,961	886	92,847
ALL OTHER	518	9.9942	170,738		170,738	1,645	172,383
SubTotal	5,183	100.0000	1,708,371		1,708,371	13,217	1,721,588
TOTAL	5,183	100.0000	1,708,371		1,708,371	13,217	1,721,588

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	6,592	6,592
INFORMATION	155,247	155,247
BUDGET AND PLANNING	9,229	9,229
ACCOUNTING	16,810	16,810
PERSONNEL	19,447	19,447
PURCHASING	11,536	11,536
GENERAL SERVICES	8,570	8,570
TREASURER	15,821	15,821
SECRETARY OF STATE	80,755	80,755
SECURITY	12,855	12,855
REVENUE	307,495	307,495
LEGISLATURE	158,074	158,074
JUDICIARY	24,294	24,294
GOVERNOR	9,983	9,983
LT. GOVERNOR	1,997	1,997
AUDITOR	30,949	30,949
ATTORNEY GENERAL	69,220	69,220
AGRICULTURE	34,609	34,609
INSURANCE	45,259	45,259
ECONOMIC DEVELOPMENT	67,223	67,223
EDUCATION	108,822	108,822
HEALTH	24,626	24,626
HIGHWAYS	188,025	188,025
NATURAL RESOURCES	15,308	15,308
PUBLIC SAFETY	33,612	33,612
SOCIAL SERVICES	92,847	92,847
ALL OTHER	172,383	172,383
Direct Billed	0	0
Total	1,721,588	1,721,588

SCHEDULE 23
FISCAL 2007

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department REVENUE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,645,368,079			1,645,368,079
BUILDING USE I	581,928		581,928	
BUILDING USE II	3,417		3,417	
BUILDING USE III	52,639		52,639	
RETIREMENT/GROUP INSURANCE	18,298,690		18,298,690	
OASDHI	3,487,741		3,487,741	
BUILDING RENTAL	3,942,746		3,942,746	
WORKER'S COMPENSATION	130,073		130,073	
UNEMPLOYMENT COMPENSATION	99,663		99,663	
INSURANCE	1,200		1,200	
COMM. OF ADMIN.	17,876	4,664	22,540	
BUDGET AND PLANNING	83,289	5,551	88,840	
ACCOUNTING	163,610	16,036	179,646	
PERSONNEL	132,900	4,215	137,115	
PURCHASING	41,333	415	41,748	
GENERAL SERVICES	17,967	216	18,183	
TREASURER	49,089	601	49,690	
SECRETARY OF STATE	25,266	177	25,443	
SECURITY	304,560	2,935	307,495	
REVENUE		36,202	36,202	
Total Allocated Additions:	27,433,987	71,012	27,504,999	27,504,999
Capital Outlay - Departmental	(1,781,950)			
Capital Outlay - G & A	(291,401)			
Refunds	(1,220,133,618)			
GR Cost Reimbursement	(142,835)			
Total Departmental Cost Adjustments:	(1,222,349,804)			(1,222,349,804)
Total To Be Allocated:	450,452,262	71,012		450,523,274

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	33,518,320	0	151,694	33,366,626
Other Expense & Cost				
Departmental Expenditures	370,498,204	0	11,529	370,486,675
General and Administrative	21,217,937	0	96,026	21,121,911
Refunds	1,220,133,618	0	0	1,220,133,618
Departmental Totals				
Total Expenditures	1,645,368,079	0	259,249	1,645,108,830
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(1,781,950)	0	0	(1,781,950)
Capital Outlay - G & A	(291,401)	0	(1,319)	(290,082)
Refunds	(1,220,133,618)	0	0	(1,220,133,618)
GR Cost Reimbursement	(142,835)	0	(142,835)	0
Functional Cost				
Functional Cost	423,018,275	0	115,095	422,903,180
Allocation Step 1				
Inbound- All Others	27,433,987	27,433,987	0	0
Reallocate Admin Costs		(27,433,987)	7,462	27,426,525
1st Allocation	450,452,262	0	122,557	450,329,705
Allocation Step 2				
Inbound- All Others	71,012	71,012	0	0
Reallocate Admin Costs		(71,012)	19	70,993
2nd Allocation	71,012	0	19	70,993
Total For 27 REVENUE				
Total Allocated	450,523,274	0	122,576	450,400,698

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,252	0.0191	23		23		23
INFORMATION TECHNOLOGY SERVICES	88,002	0.7472	916		916		916
BUDGET AND PLANNING	2,590	0.0220	27		27		27
ACCOUNTING	149,601	1.2702	1,557		1,557		1,557
PERSONNEL	3,508	0.0298	37		37		37
PURCHASING	2,507	0.0213	26		26		26
GENERAL SERVICES	35,882	0.3047	373		373		373
TREASURER	1,507	0.0128	16		16		16
SECRETARY OF STATE	29,471	0.2502	307		307		307
REVENUE	3,479,009	29.5382	36,202		36,202		36,202
LEGISLATURE	51,595	0.4381	537		537		537
JUDICIARY	281,142	2.3870	2,925		2,925	1	2,926
GOVERNOR	5,318	0.0452	55		55		55
LT. GOVERNOR	1,135	0.0096	12		12		12
AUDITOR	10,708	0.0909	111		111		111
ATTORNEY GENERAL	22,678	0.1925	236		236		236
AGRICULTURE	17,712	0.1504	184		184		184
CONSERVATION	102,327	0.8688	1,065		1,065		1,065
ECONOMIC DEVELOPMENT	27,421	0.2328	285		285		285
EDUCATION	1,007,321	8.5526	10,482		10,482	2	10,484
HIGHER EDUCATION	1,275,835	10.8324	13,276		13,276	3	13,279
HEALTH	376,139	3.1936	3,914		3,914	1	3,915
HIGHWAYS	348,986	2.9631	3,631		3,631	1	3,632
LABOR	30,076	0.2554	313		313		313
MENTAL HEALTH	862,597	7.3238	8,976		8,976	2	8,978
NATURAL RESOURCES	123,982	1.0527	1,290		1,290		1,290
PUBLIC SAFETY	265,945	2.2580	2,767		2,767	1	2,768
SOCIAL SERVICES	2,262,480	19.2095	23,543		23,543	6	23,549
CORRECTIONS	895,286	7.6014	9,316		9,316	2	9,318
ALL OTHER	14,920	0.1267	155		155		155
SubTotal	11,777,932	100.0000	122,557		122,557	19	122,576
TOTAL	11,777,932	100.0000	122,557		122,557	19	122,576

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	450,329,705		450,329,705	70,993	450,400,698
SubTotal	100	100.0000	450,329,705		450,329,705	70,993	450,400,698
TOTAL	100	100.0000	450,329,705		450,329,705	70,993	450,400,698

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	23	23	0
INFORMATION	916	916	0
BUDGET AND PLANNING	27	27	0
ACCOUNTING	1,557	1,557	0
PERSONNEL	37	37	0
PURCHASING	26	26	0
GENERAL SERVICES	373	373	0
TREASURER	16	16	0
SECRETARY OF STATE	307	307	0
REVENUE	36,202	36,202	0
LEGISLATURE	537	537	0
JUDICIARY	2,926	2,926	0
GOVERNOR	55	55	0
LT. GOVERNOR	12	12	0
AUDITOR	111	111	0
ATTORNEY GENERAL	236	236	0
AGRICULTURE	184	184	0
CONSERVATION	1,065	1,065	0
ECONOMIC DEVELOPMENT	285	285	0
EDUCATION	10,484	10,484	0
HIGHER EDUCATION	13,279	13,279	0
HEALTH	3,915	3,915	0
HIGHWAYS	3,632	3,632	0
LABOR	313	313	0
MENTAL HEALTH	8,978	8,978	0
NATURAL RESOURCES	1,290	1,290	0
PUBLIC SAFETY	2,768	2,768	0
SOCIAL SERVICES	23,549	23,549	0
CORRECTIONS	9,318	9,318	0
ALL OTHER	450,400,853	155	450,400,698
Direct Billed	0	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	450,523,274	122,576	450,400,698